

## Inspiration and Opportunity

### A Review of the National Conference on Government

IN THREE adventurous centuries of self-government, sectionalism has threatened states, and our federal structure has faltered more than once. But never before have events so shaken the smaller governments of the people, on which these greater institutions are reared.

It was this fact that made the National Conference on Government in Atlantic City in all ways unusual. It was called to deal with a supreme crisis. The program covered step by step the issues of local self-government whose maladjustment brought that crisis upon us. But the speakers who discussed these issues were straight from the battle-front, where credits, laws, and policies were merely weapons to protect a hundred million human destinies. Swiftly, therefore, academic aspects disappeared, and the meetings shaped themselves to the needs of the time.

"The Part of Local Government in Recovery," was the formal subject given the conference as a whole. This subject was divided into phases, with a meeting devoted to each. "Stimulating Business Through Public Works Construction," was the first topic considered. Men actively engaged in the efforts they were describing made clear the interrelation of local, state, and federal govern-

mental plans in working out a program that would be lastingly valuable, while relieving present unemployment needs. "Anticipating and Meeting Emergencies in Local Government" came next, dealing with the plight of libraries, schools, public health, and other essentials of modern governmental service in the present chaos of cities and states. A luncheon discussion of "New Opportunities for City Management" indicated that out of the present debacle of the politically run local governments, the city manager plan was increasing its momentum. The meeting on "Improving Municipal Credit" became a staccato attack on the tax striker and the political waster, and a wholehearted support of the Sumners Bill, now before Congress. Meeting as a discussion group on "Constructive Versus Destructive Economy," delegates from citizens' councils scattered from coast to coast reported significant experiences, and listened to practical suggestions from leaders of the movement. A discussion of "The Relief Problem This Winter" brought out evidence that the need of relief fund in large amount is certain to continue for a time, even though unemployment substantially diminishes. A symposium on "Government Control of Liquor" in which the scientific basis of liquor control recognizing the percentage of dilu-



tion as the proper focus of any regulatory system, was applied to the Quebec and the Delaware systems, and to the Rockefeller recommendations for control. The conference closed with the annual dinner of the Proportional Representation League, in which the prospects for this form of voting were discussed in the light of the election just passed.

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But this running account of subjects and conclusions gives no clue at all to the tone, temper, and spirit of the Atlantic City meeting. Therein lies the unique feature of this conference. Beneath these discussions of objectives and difficulties were living, pulsating currents which could not be repressed. One was the concept (revolutionary to the average citizen) of the real function of local government, not as a set of rules to be enforced, but as a series of services to, for, and by the people. This concept is not new. But it has been too little realized. In Atlantic City it dominated nearly every meeting with a passionate force that swept aside gloomy post-mortems and turned all faces to the future. What will the housing program build for the people? Regardless of financial precedent, how can we make the public works program benefit the jobless citizen right now? How can we make a municipal credit system safeguard the rights of all citizens? Such questions as these speakers had really at heart, and their pleas overrode tradition and legal technicalities, to the manifest delight of their audiences.

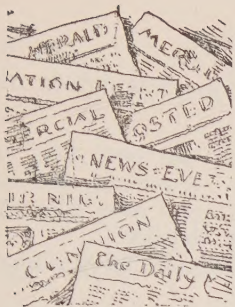
Another overtone was expressed in the all-pervading interest in the citizens' council plan. Interest in this idea was based on the pronounced hope that here at last was a practical means through which civic commonsense could express itself in civil government, even though it had not been elected to office. Another was the sudden shift in federal interest from the state to that of the city.

A fourth was the hopeful belief that this depression is the twilight of the Boss in city government. On another page of this issue will be found some of the utterances through which these feelings were made manifest. They were not confined to a single session. They permeated them all.

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There were many highlights that will be remembered for themselves, distinct from any program or any issue. Murray Seashgood's thoughtful summary of the progress of genuine local self-government since the 1890's and his tribute, not so much to the National Municipal League and its associate bodies, as to the mighty figures who had given them life and leadership was one. Thomas H. Reed's excoriations of the tax striker, when he put into indignant words all that the less vocal delegates were thinking about these back-action patriots, was another, as was this same speaker's graphic account of the straits to which single-party government had reduced the state of Michigan. Dr. Charles E. Merriam's forecast of the subordination of state governments in the readjustment of relations between the nation and its cities is another. Governor Winant's description of the state government of New Hampshire as a service arm for its citizens; Richard S. Child's prophecy of the bright future of the city manager plan, arising from a soporific past and wildly chaotic present; Dr. Yandell Henderson's revelations about the rights and wrongs of liquor control as a dispassionate toxicologist sees it; Colonel Henry M. Waite's inspiring call to the leaders of America to turn their eyes from the past, and consider how to make our present predicament redound to the future; occasions like these, as much as the constructive tone of the whole conference, justified the remark repeated by many delegates on leaving—"The most successful conference the National Municipal League has ever held."

—EDWARD M. BARROWS.



## HEADLINES

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County home rule was restored to the people of Ohio in a referendum vote November 7, thereby permitting Buckeye voters to modernize their archaic local governments by over one hundred years at one leap. It is optional with each county to take that leap, however, and it required sixteen years' intensive campaigning to induce the citizens to permit themselves to decide whether or not they wanted to consider it. The next step is to get them to decide if they want to take advantage of the permission they have given themselves. Thus civil progress "like a tired snake, drags its slow length along."

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Toledo stops talking city manager plan, and goes to work for its adoption. A definite campaign to that end was launched in November.

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The *Piqua* (Ohio) *Call* takes stock of that city's charter-manager government. Administrative bickering ended, public improvements effected, debt service reduced, operating expenses cut, and actual savings of over \$100,000 in five years' time. To this factual endorsement of the city manager plan, Front Royal, Virginia, adds with the announcement of a cash surplus in its treasury this year, attributed to its city manager's efforts.

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Burnley, England, experiments with a plan for producing gas from city refuse, as an economy measure. Behind America as usual. Converting non-essentials into hot air for the benefit of the citizenry has long been standard practice among our municipal politicians.

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No schools remained closed in California this fall because of financial difficulties. Cf. Alabama, where a majority of the schools closed ahead of schedule last spring, and have required citizens' council aid to reopen many of them this fall. The study of Dr. O. E. Powell of Columbia University, demonstrating that pupils lag in interest and in efficiency in "low cost" schools—the tax-strikers' contribution to American educational theory—may or may not have any connection with the above. Interesting, anyway.

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Interesting also is the Los Angeles experiment in using relief funds to fight juvenile delinquency. This county put 2,095 competent unemployed on public funds to maintain the recreation system. In this way 182 playgrounds were kept open which otherwise would have been closed last summer, and 63 new playgrounds were developed. All by relief workers.



## OUR STORM-TOSSED SHIP OF STATE

FLASH-LIGHT SENTENCES OF SPEAKERS AT THE NATIONAL CONFERENCE ON  
GOVERNMENT

It is probable that never before has a gathering of this sort been held at a time when so many trials and dangers beset democracy in general and local government in particular. Nor has a gathering of this sort ever been held when our institutions were manifestly going through such rapid changes.

HON. MURRAY SEASONGOOD

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We are trying to paddle the ship of state into unknown seas, but it is moored so firmly to conservative ideas that we dare not slacken off on the hawser. And if we don't, some one is going to cut the anchor rope.

COL. H. M. WAITE

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I honestly believe there are a great number of administrative bodies which are in difficulty today because they were traveling along with the general spirit of optimism which simply reflected the large consensus of popular opinion and because they responded to the demands of more prosperous times. In fairness to such officials we should recognize that their honesty and good faith were not involved.

JOHN S. LINEN

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The city of the next generation will find itself woven more and more closely into the web of our social and economic development. . . . The ideal city will not be a bootlegger's government; nor will it be a banker's government.

CHARLES E. MERRIAM

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Our municipalities have become gigantic public service corporations. They now engage in enterprises which were never dreamed of by our predecessors.

E. FLEETWOOD DUNSTAN

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There has been too much loose talk to the effect that government is a necessary evil and that the taxpayer's contribution is something withdrawn from the productive activities of society and lost. Such is not the case. Government is necessary to every other social enterprise.

THOMAS H. REED

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Governments without credit are governments without the power to progress.

CARL H. CHATTERS

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Although the most ignorant of us would not advocate restricting science, engineering, and research in any way, the majority of the most intelligent and best informed of us persist in refusing to use them in government. We continue to plant potatoes in the dark of the moon in the governmental field.

DAVID HINSHAW

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The budget is the creation of this generation. The long-range capital budget should be the creation of the next.

OTTO T. MALLERY

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# A Sign of the Times\*

A student of world social trends interprets our changing approach to governmental problems

CHARLES A. BEARD

*New Milford, Connecticut*

WE ARE NOW witnessing a nation-wide effort under the leadership of the federal government to unite the economic and social organizations of the country in an attack upon the central problem emphasized by the business crisis. That problem, as it rises clearer and clearer in the public view, may be stated as follows: How can the nation use its natural endowment, its knowledge of the arts and sciences, and its cultural resources in such a way as to keep the economic machine running, provide the highest possible standard of life for the greatest number, and make the country and its communities beautiful, convenient, and efficient?

The problem is not new but the depression has dramatized it. For years innumerable associations in the United States have seen segments and phases of the problem and attacked them independently. Indeed, for more than a hundred years, students of American affairs, both native and foreign, have been impressed with the role played in American society by clubs, fraternities, and organizations. It has been said that this is a peculiar characteristic of American life. It is a striking characteristic, no doubt, but it is not entirely novel. Since the dawn of history, human associations, public and private, have marked the march, such as it has been, from

primitive barbarism to modern civilization. The middle ages were associational ages, and one continental writer has attributed the early development of English popular government largely to the existence and function of local corporations. The House of Commons is the house of communities, not of the common people in bulks as sometimes supposed.

Public life in the United States is also organized on the basis of communities—towns, villages, cities, counties, states. And the complicated machines of government are given motive power by private associations—economic, political, and social. It is with the last that we are now primarily concerned.

Every phase of American civilization is represented by local, state, and national organizations springing from individual initiative. In the field of government itself there are two or three score, perhaps more, associations of public servants—health officers, highway commissioners, educational administrators, legislators, and so on. Outside the official circles are purely private organizations dealing with the several aspects of government, in general and in detail. Indeed it may be said that every important function of government in the United States is represented by one or more corresponding private associations—health, public welfare, recreation, transportation, utilities, education, public safety, banking, for example.

\*Message sent to the National Conference on Government, Atlantic City, N. J., November 9, 1933.



It would be a waste of time to catalogue before this assembly, itself representative in character, even the general associations dealing with aspects of American life, to say nothing of special organizations. For the present we are concerned with those that avowedly aim at the public interest, as distinguished from those concerned with particular private interests, such as railway, oil, steel, and other economic organizations. Yet the dividing line is not easy to draw, for few private interests, however powerful their resources and lobbies, are willing to admit that public interest is not their controlling consideration.

The associations avowedly in the public interest, with which we are here concerned, are difficult to classify, but two general types stand out amid the variety. First of all may be placed associations concerned with the structure, financing, and operation of governments. These associations are primarily interested in the way governments are set up and administered, not in any particular functions of government. They are seeking some ideal type of efficient government, often on the assumption that there can be an ideal type apart from functions and purposes, and on the further assumption that politics is not a branch of economics and culture in general. Yet, whatever may be the limits within which these governmental associations work, they have made indispensable contributions to the science and art of organizing and administering government.

#### THE COHORTS OF SERVICE

The second group of American associations are especially concerned with issues involving the functions of government—transportation, public utilities, public works, education, health, public welfare, recreation, housing, labor legislation, control of crime and delinquency, improvement of country life, city and regional planning, the advancement of

the arts and sciences. Several of them approach their subject from the standpoint of religious valuations but most of them are non-sectarian or secular in their presuppositions. Whatever their approach, the center of their concern is a phase of American social life.

In some of these associations the leaders and rank and file are men. In others men and women cooperate. Still others are composed entirely of women. The distinction should be noted. Women as women have in all times and places been fundamentally concerned with the care and protection of life, as contrasted with the periodically destructive operations of their masculine associates in the making of history. And there is abundant evidence that women, even of the leisure class, long collaterally occupied with literary and decorative activities in the United States, are growing more and more concerned with those primary social considerations which bear upon the care and protection of life—evidence of immense significance for civilization in America.

When we turn from a survey of existing types of associations to movements of history in times past, certain lines of development appear. A century ago governments performed few of the great functions now assumed by them. The multiplication and integration of social responsibilities mark the evolution of government since the great age of Andrew Jackson. The rise and development of private organizations have paralleled the trend in government. Lately there has appeared among numerous associations a growing recognition that they are all attacking a common problem from different angles and that their advance in the future must be converging, not in separate and parallel channels.

#### WHY THE COHORTS MARCH

Time does not permit a minute description of this movement in thought.

An illustration or two must suffice. When associations attack evident problems in health, they soon run into problems of housing, education, transportation, wages and hours, recreation, and the whole complex, now known as city planning. When city planning goes beyond the more or less meretricious decoration of show places, it, too, comes face to face with all the phases encountered by those engaged in the quest for the best possible standards in the field of health; and city planning has inevitably widened into regional and state planning, taking rural as well as urban areas within its scope.

Had the business depression not led the federal government to seek the co-ordination of all energies and interests in a common recovery program, the movement of thought would have driven it in that direction. Now it has become evident in Washington that the co-ordination of forces and activities is indispensable to any herculean achievement. If present efforts should fall far short of the goal and a backward swing should occur, it is scarcely to be doubted that a renewal of concentrated efforts will come in the not distant future. Despite ebb and flow, it seems that we are in the midst of a consolidating movement of ideas and interests that is unmis-

takable, unless American society having reached its zenith is now on the way to disintegration.

If this is a correct view of our present situation, what is the upshot? It is that the next step in the development of associations dedicated to the public interest is to be in the direction of an open and determined unification in thought and effective coöperation in action. The roots of vitality in separate divisions have reached their limits and can thrive only by passing over into other divisions; otherwise they will wither. What then, will be the signs of the movement in the direction of this deliberate unification and coöperation? Chief among them will be the appearance of thinkers in the several fields who recognize the community of interests and responsibilities and draw together in the creation of a common frame of social reference for the guidance of workers in hitherto separate fields. This sign is already in front of us.

The long age of intense specialism in social thought and action is drawing to a close. We seem to be on the eve of a renaissance in which the unity of the human spirit will be made manifest in a grand pattern of national welfare. From unity of spirit will come unity of action.

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The half dozen local communities in New Hampshire that have had to face financial distress have had their essential needs underwritten by the state so that every community in New Hampshire, whether town, city, or county, has continued to function normally and been able to meet all financial obligations.

JOHN G. WINANT, *Governor of New Hampshire.*

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The roots of our present difficulties in our community government lie in the unsoundness of our thinking and practice in municipal finance for more than a generation.

A. HARRY MOORE, *Governor of New Jersey.*

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What we are witnessing is not an encroachment by the federal government upon local governments, but rather a reluctant stepping in by the federal government at the humble petition of local government.

LOUIS BROWNLOW.

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# Getting Our Bearings\*

In the slough of our municipal troubles many signposts point to a smoother road ahead

MURRAY SEASONGOOD

*President, National Municipal League*

IT IS probable that never before has a gathering of this sort been held at a time when so many trials and dangers beset democracy in general and local government in particular. Nor has a gathering of this sort ever been held when our institutions were manifestly going through such rapid changes.

On the other hand, we cannot help but feel tremendously encouraged at recent happenings. The county home-rule amendment to the constitution of Ohio has been adopted over the opposition of officeholders and spoilsmen. Princeton University has again recognized the importance of government in making Harold W. Dodds its president and this is a very special honor for us as Dr. Dodds was formerly our executive secretary and for years the distinguished editor of the National Municipal League's magazine, the NATIONAL MUNICIPAL REVIEW. New York has just given a dramatic example, following the lead of Cincinnati eight years ago, of showing that an awakened citizenship can beat a political machine. Philadelphia and Pittsburgh have done the same, not, as in New York, by a Fusion movement, it is true, but in a vote under a partisan ballot.

Altogether, then, we may congratulate ourselves on more progress for good government within a short period of time

than in any corresponding period in the last fifty years.

The first conference of this nature ever to be staged met in Philadelphia in 1894. Perhaps the most important outcome of that conference was the organization of the National Municipal League which has taken the leadership ever since in working for the improvement of local government and administration. Also it has created a clearing house for information and a country-wide laboratory for the study of municipal government and administration, for the continuous scrutiny over a period of many years of its accomplishments and its failures.

Side by side with this development—indeed a most essential part of it—was the research movement—the transfer of the thinking of those who wished to improve government from fault finding to fact finding. The growth of qualified research experts in public administration, the establishment of research bureaus in more than one hundred cities throughout the country, and the organization of the Governmental Research Association, which with the National Municipal League and other organizations is fostering this conference, is in a measure testimony to the effectiveness of that first conference on local government.

Important as was that conference in 1894, we are today faced with problems much more serious and much more

\*Address delivered before the National Conference on Government, Atlantic City, New Jersey, November 9, 1933.



critical. The danger that threatens today is that American local government will be unable to operate because of lack of sustenance—the tax wells have gone dry and the revenues that mean life to government are in many places not coming in. The old faithful general property tax has broken down.

The most dramatic recent illustration of the financial plight of American cities comes from West Virginia where county governments have shut down almost entirely and where some of the larger cities are now rendering practically no governmental service whatsoever, due to a supreme court order limiting tax levies. One mayor electrified his community by discharging himself and 270 city employees. The blanket dismissal order removed all members of the city council, the police and fire department, city department heads and others from office. That city today is probably without local government,—no police protection, no fire protection, no protection of any kind to life and property, not to speak of the other essential services discontinued.

#### DANGER SIGNALS EVERYWHERE

While this West Virginia city is the largest municipality to be faced with the threat of having local government shut down entirely, from many sections of the country reports have been pouring into the National Municipal League of disintegration of services, of financial collapse of smaller units. Twenty-one townships in Minnesota recently folded up entirely—though we shan't shed tears over townships that are too small to be efficient anyhow. In one large southern state 85 per cent of the schools were closed early last year and many of them were unable to reopen this fall. Public health units have been eliminated, libraries have been closed, and recreation centers abandoned all because of lack of funds to keep local government going. And it must have come as a terrific

shock to the citizens of the largest and richest city of the country, New York, if they are still subject to shock, to learn of the difficulty that that great metropolis had to get necessary funds for its continued maintenance.

Nevertheless, the mayor there, despite promises to economize and avert municipal bankruptcy, blithely submits a 1934 budget representing an increase of nearly \$20,000,000 over 1933. Similarly, we must be grieved by the latest bulletin of the Civic Federation regarding Chicago to learn that the taxes there for 1932 have not yet been billed, but they have been anticipated and spent. There will be a staggering reduction in the tax duplicate and huge tax delinquencies to be added to the \$150,000,000 delinquency for 1930 and 1931 taxes in the second largest city of the country.

The significance of these developments can hardly be exaggerated. When a child can no longer find a public school to attend, when there is no longer proper inspection of drinking water to be sure it is free from pollution, when the unemployed with time on their hands can no longer resort to the public library to read in the period of enforced idleness, when youngsters must play in the streets of cities instead of on playgrounds that are safe,—this is deterioration of the things which stand for civilization itself.

In the period of prosperity and the full dinner pail preceding the World War, and again in the period of inflation following it, losses and increased expense incident to corrupt or incompetent local government received scant heed. Excessive taxes were just another cost of the business, like insurance, industrial compensation, or heat and light, and were passed on to the consumer.

But now, in the time of trouble, this lack of attention through so many years to this most important field of government in our country is having grave results. The taxpayer is resentful; he revolts at the heavy needless burden he



is made to bear, and without adequate information demands that local government shall assume new and costly services, including unemployment relief on an unprecedented scale, and yet shall operate with reduced taxes.

#### THE CLAMOR OF CONFLICTING VOICES

Ohio affords an example. There the people have just voted an amendment into the constitution limiting the taxes on real estate to ten mills. At the same time they voted into the constitution a provision for old-age pensions which will add enormously to the expenses of the government. They seek to reduce taxes while tremendously increasing required expenditures.

The book of Ecclesiastes bids us, "in the day of adversity consider." Well, no one need be told this is a time for consideration; there is a very real and serious danger if the problems that have arisen are settled unwisely. All sorts of advisers, lacking enough information, honesty, and judgment to counsel well, are becoming clamorous. There are those, some with great names, who simply assert and repeat that taxes must come down. By and large, they are right. The really efficiently governed city, county, or state is so rare that, as a general rule, the insistence on lower taxes is justified. But, in a city like Cincinnati, the clamor is uncalled for, and if the administration loses a majority in council<sup>1</sup> (with almost certain change of city manager as a result) it will be because of untruthful repetition that the city administration was extravagant and the appeal of such "damnable iteration" to persons out of employment and for whom any change would appear to be a change for the better. There are others who recommend a horizontal cut in salaries and services, which has the merit of uniformity but may work

the greatest injustice and disaster. Generally speaking, public salaries are not too high; they are too low, if good service is given, and to cut some of them will work unjustifiable hardship.

There are makers of budgets who classify services such as police, fire, sanitation, and health as primary, and recreation, education, and welfare, including allowances for parks, planning, and other activities, the results of which are not immediately and directly visible, as secondary, and who insist that the latter shall stand the cuts. This view is a mistaken one. If, for example, you curtail the workings of your city planning commission and permit the creation of a dead-end street that is too long, you may create a serious fire hazard, and in any event you will add permanent expense to the city in garbage and refuse collections and other city services. If you have less public recreation, you will surely have to pay for more delinquency and sickness. The so-called secondary services are newer and not so well understood as those classified as primary, but they are equally important. In a period of stress and want, morale must be maintained and irretrievable mistakes, the consequences of which will last for years, must be avoided. If you skimp the so-called secondary services, you are more than offsetting the saving because of the increased demands of policing, hospitalization, and other so-called primary services.

Then there are those medicine men who, realizing that the burdens of these times are more than the finances of local communities can stand, prescribe, as a condition of state or federal assistance, complete control and the power of veto by the assisting agency. Here is another very real menace to the cause of good local government. It is possible for citizens to organize so effectively as to bring about efficient administration in their city or county, but the difficulties of like attempts in the state and nation

<sup>1</sup>Fortunately this did not occur. The P. R. count for the election of November 7 gave five places to the City Charter Committee and four to the Republican organization opposition.



# The New Opportunity for the City Manager Movement\*

One of its foremost  
champions describes  
the birth, and fore-  
casts the future of  
the city manager  
plan

RICHARD S. CHILDS

*Chairman of the Council of the National Municipal League,  
and President of the City Club of New York*

LET me take you back across the decades to the year 1912, in the early days of the city manager movement; days which seem to me in many respects similar to those of 1933.

It was a time of widespread discontent with government. There was universal dissatisfaction with the way our democracy was working, and a general disposition to do something about it.

Mr. Willard had gone out to California to die of tuberculosis, and between spasms of almost dying, had instigated a rebellion under the leadership of Hiram Johnson, campaigning for the elimination of the Southern Pacific Railroad from California politics and setting in motion the movement which culminated in the Progressive party.

The movement for woman suffrage was nearing its highest point in the eastern states which did not already have suffrage; there were parades on Fifth Avenue, banners in the streets, and demonstrations everywhere. I remember one of the leaders of the movement asserting confidently in a public address that women were unlike men and would refuse to accept the dictation of political bossism, with the result that the political bosses would disappear with the coming of woman suffrage.

The oldest of reform movements, the Civil Service Reform League, was of course going along, and somewhere about that time, I cannot fix the date at the moment, the president of that League, who was old enough to know better, made an "annual address" which consisted of assertions that none of the other reform ideas that were going around in those days was necessary; that they should all be discarded because civil service reform was the only true remedy for the evils of the body politic.

In Oregon, William S. U'Ren had developed a movement for the initiative and referendum and was busily giving those devices vigorous exercise; that movement was burning up the grass all over the west and was regarded with profound fear and disfavor in the conservative east. In Philadelphia, Dr. C. F. Taylor, whose trust funds we are still spending in the National Municipal League, was publishing his little magazine called *Equity*, devoted to the initiative, referendum, and recall, from the office of his medical journal. He steadfastly insisted that nothing else need matter, for when these devices were adopted "the legislatures would not pass bad laws, for if they did the people would defeat them by referendum; if the legislatures refused to pass a good law, the people would initiate it

\*Address delivered before the National Conference on Government, Atlantic City, New Jersey, November 10, 1933.

and pass it for themselves, and finally the officers of the government would all be good for fear of the recall." When I came along, timorously offering my short ballot pamphlet, he patiently explained all this to me and the inference plainly was that my short ballot movement ought to fold up.

#### HUNTING THE PERFECT REFORM

The movement for direct primaries was in full swing. Governor Hughes was waging an epic battle for it in New York State and when my short ballot idea began to find friends, Senator Davenport of New York wrote me a savage letter in which he said that I had set back the cause of reform for years by confusing the issue, the one real reform that was desirable being to capture for the people the processes of nomination and put an end to the wicked old convention system.

The first bureau of municipal research was organized about this time and one of its leaders wrote a book in which he successively disparaged each of the other reforms then being talked about, the only true path of hope being municipal research.

Professor Johnston of the Harvard engineering faculty was publishing and lecturing on the preferential ballot which had been adopted in two or three cities with the result, as he believed, that voters in marking their second and third choices relaxed their partisanship and thereby strengthened the forces of good government.

When I went over to Philadelphia to speak at the City Club, I encountered C. G. Hoag. Since in those times I was green and inexperienced, he got the jump on me and while I was bursting with earnest argument for the short ballot, he was dominating our conversation all the way to Broad Street Station with the proofs of the advantages of proportional representation!

There was a rather short-lived crusade for "the recall of judicial decisions."

The movement for the commission plan had started in Galveston in 1900, changed its form in Des Moines about 1906, and had captured 200 cities. It ran on to a total, as I remember it, of about 300 before the wave receded. It provided an irrational, five-headed, log-rolling administration but it did prove the workability in small cities of the non-partisan ballot.

The *Model City Charter* of the National Municipal League provided a simplified mayor and council plan with thorough unification of its administration under the chief executive, and Clinton Rogers Woodruff as secretary of the League was alertly avoiding commitments to the other multifarious, discordant programs and harmlessly embalming their conflicting presentations in the annual volumes of the League's *Proceedings*.

After a honeymoon at, of all places, a National Municipal League convention, I came home one night and told my bride that we were to be delegates to the Progressive State Convention and we went up to Syracuse and saw Suspend Jack McGee single-handedly stampede the deadlocked convention, and we shouted hysterically for an hour and nominated Oscar Straus, a prominent Jew, to the tune of "Onward Christian Soldiers."

Yes, it was a very confusing time!

In the midst of all this turmoil, I started shouting for the short ballot idea and for its application in the municipal field in the form of a city manager plan. The National Municipal League presently altered its *Model City Charter* to the city manager plan. And out of all that confusion, the city manager plan got up and walked off on its own legs at the rate of 30 or 40 cities a year, carrying with it short



ballot, unification of powers, non-partisan primaries and elections, initiative, referendum, and recall as well as the idea of an appointed chief administrator. It would have been a bold prophet in 1912 to predict the swift and rapid advance of the city manager plan in view of the confusion among the reformers, as well as in the public mind, as to what was needed!

#### FUTURE WITH THE CITY MANAGER

So much for the 1912 period. Now let us compare it with 1933.

Only nine cities adopted the city manager plan during the past year. It would be natural to assume that the movement has slowed down and that it may presently stop entirely, but in my judgment the next five years will see another forward surge that will introduce city managers into a total of at least one-third of our cities. That means that the present list of 450 city manager cities will grow to 750 by 1939; it may include New York City.

This prediction of mine is based upon long observation of such matters; I have never seen so favorable a time for such a forward movement. These things go in waves; the next wave will be a big one!

Here is the basis for my confidence; you cynics laugh it off if you can!

1. There is bitter discontent among citizens and taxpayers in cities all over the map, and politicians in general are on the run.

2. Reckless budget-slashing and taxpayers' strikes must give way to sober and patient constructive methods of reform.

3. The city manager plan has been introduced to remedy just such desperate situations in city after city during the past twenty years and its success has been extraordinarily uniform.

4. Hundreds of trained, efficient city managers are available for promotion to larger cities but to get them, cities must first adopt the city manager plan.

5. There are no rival programs of municipal reform, as there were twenty years ago, no crack-pot alternative doctrines to divide the popular attention, no organized opposition except inertia and political self-interest.

6. The city manager movement is on wheels—its literature is in print, its leaders are experienced, its organization is complete and has what business men call "the habit of success."

7. But—*we are out of gas!* The next filling station is down around the bend toward prosperity where money can again be found for resuming the central educational work of the National Municipal League's New York office and for the local campaigns for adoption of the plan which must organize themselves spontaneously in each of the thousand cities and villages where conditions today cry out for skillful administration.

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(Continued from Page 583)

In the New York City election we see the power of an idea whose time has come.

MRS. F. LOUIS SLADE.

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The history of relief indicates that the need for relief continues a long time after business begins to improve. There will continue to be the necessity for great public expenditures and private expenditures.

LAWSON PURDY.

# Comparative Tax Rates For 284 Cities, 1933

Tax load lightens  
over country, annual  
analysis of assessed  
valuations and tax  
rates shows

C. E. RIGHTOR

Detroit Bureau of Governmental Research

THE accompanying tabulation reports the tax rates upon property for the current year in 284 cities having over 30,000 population in the United States and Canada.

This is the twelfth annual compilation of its kind, the chief objective of which is well known to readers of the NATIONAL MUNICIPAL REVIEW,—namely, to make available in condensed and accurate form the current year's total property tax rate per \$1,000 assessed valuation for these cities.

The value of the table is emphasized when it is borne in mind—as disclosed by the Census Bureau's *Financial Statistics of Cities Having Over 30,000 Population: 1931*—first, that 47,431,028 persons, or 38.6 per cent of our nation's total population, live in these 310 cities; and second, that general property taxes comprised 66.2 per cent of all revenues of those cities in that year.

Moreover, the per capita cost of city government has increased both with population and time. These trends are disclosed by analysis of the Census Bureau's reports, including the data for 146 cities for which comparable data are available from 1903 through 1930. It seems probable that the record subsequent to the latter date may interrupt this historical upward swing.

The tax rate alone, as here reported, is not a gauge to the tax burden of a city, but is only a resultant of dividing

the tax levy by the assessed valuation. It is necessary, therefore, to report the taxable valuation for the year. When the rate and valuation are compared for a number of years, it is possible to learn the trend of the tax burden,—a subject of unusual interest at this time. Reference to past years' tabulations makes this information available.

## TAX DATA

In reporting the tax rates, it is desirable for comparative purposes to present in summary form other pertinent data. The form of presentation is the same as in previous years. The cities are listed in order of population by the five census groups according to the 1930 census, and the Canadian cities also in order of latest census data. The assessed valuation is then reported, with the percentage of realty and personalty. In the Canadian cities personal property is not assessed, and the assessments of business and income, which are taxed at the same rate as realty, are included with the real estate valuation.

The date of the beginning of the fiscal year of the city follows, attempt not being made to report the fiscal periods of other units. The date of the total or installment payments of taxes for the city follows; and while personal taxes in many instances are collected at a different date than real estate taxes, it is impractical to record such dates.

The next five columns report the



rates per \$1,000 valuation upon a uniform 100 per cent legal basis, separately for city, school, county, and state purposes, and the total rate. These are the actual rates to be found upon the tax bill, or bills, for a parcel of property assessed at \$1,000, except as adjusted for those cities not having a 100 per cent legal basis. For such cities, adjustment of the rate is made for comparative purposes, and is indicated by an "A" following the total rate.

Finally, the last two columns report the best judgment as to what the total rate would be if assessments were made at the maximum value prescribed by law. Practical difficulties arise in assessing absolutely uniformly and equitably all the properties in any city at the legal basis, and in many instances there is an acknowledged deviation from this basis. It is believed that recognition of this variation enhances the comparative value of the table, and so the actual rates are adjusted according to the ratio of assessed value to legal basis given for each city. This ratio is at best an estimate, however carefully determined, and therefore the final rate column is a theoretical rate. It indicates the relative tax burden upon the taxpayer or property, as opposed to the tax rate. It is the best available measure of the comparative tax load in the cities.

While the table is limited to the single purpose of reporting tax rates, widely varying laws and practices among the states in their taxation processes complicate the presentation of the data. These varying factors have been set forth heretofore, such as distribution of functions between units of government, dual assessment bases, classification of property for assessment, etc., and need no elaboration. They limit the value of the figures and their use for comparative purposes. So far as possible, these qualifying conditions are set forth in the footnotes, and it is cautioned that

only by reference to these notes may accurate conclusions be drawn relative to any city. In most cases, the data are adjusted for uniformity of presentation, thus facilitating their value for comparisons.

#### RANGE OF RATES

The total tax rate shows a usually wide range, from \$73.50 for Chicago to \$14.50 for Lancaster. For the Canadian cities, the range is from \$37.95 for Ottawa to \$26 for Verdun. In group I, the range is from Chicago, as given, to New York, \$24.30; for group II, from Portland, having a rate of \$47.50, to Washington, \$17; group III, San Diego, \$59.40, to Canton, \$20.90; group IV, Oak Park, \$63.50, to Lancaster, as given; and for group V, Joliet is high, with \$67.90, and Warren and Zanesville low, with \$20.80.

The average tax rate for all cities (279 reporting completely) is \$34.61. The average rate for 277 cities last year was \$35.71. Thus, a reduction of \$1.10 per \$1,000 valuation is indicated in the average rate for this year—although not all the same cities are included in the two years. This reduction undoubtedly reflects the pressure of economic conditions upon local governments everywhere. Further, the cities of the United States show a drop from an average of \$35.85 to \$34.77, or \$1.08; and the Canadian cities have lowered from \$33.20 to \$32.21, or 99 cents.

Limiting the comparison to the 256 cities reporting in both 1932 and 1933, the average rates are \$35.38 and \$34.56, respectively, or a reduction of 82 cents in one year. This substantiates the earlier conclusion as to the rate tendency. Of these cities, 241 in the United States dropped from an average of \$35.51 to \$34.66, or 87 cents; and 15 in Canada, from an average of \$33.20 to \$32.92, or 28 cents.

As to numerical distribution of the

241 cities reporting in both 1932 and 1933, 147 have a lower rate, 65 a higher, and 29 no change in rate. Of 15 comparable Canadian cities, 6 report a higher, 6 a lower, and 3, no change, in rate. There is not a universal shrinkage in the total tax rate, but the habit is spreading. When consideration is given to the downward drift of assessments—as discussed later,—the property owner may be assured that the indications of relief from the tax load cited last year are now in full swing.

The column "Adjusted Tax Rate"—which gives consideration to the varying degrees of applying the legal basis of assessment—throws added light upon the question of the tax burden, inasmuch as it reflects a tax load directly in proportion as the ratio of assessing.

#### ADJUSTED RATES

The range of the adjusted rates is from Pensacola, \$54.78, to Norristown, \$11.67. For the Canadian cities, it is from Edmonton to London, with rates of \$37.80 and \$24.33, respectively. The group adjusted highs and lows for cities of the United States are of interest compared with the actual rates earlier reported,—for group I, Pittsburgh, \$35.28, and San Francisco, \$15.31; group II, Jersey City, \$37.39, and Washington, \$17; group III, New Bedford, \$39.80, and Norfolk, \$16.24; group IV ranges from Pontiac, \$45.95, to Little Rock \$13.86; and group V, from Pensacola to Norristown, as given. The effect of reported assessment ratios is evident.

The average adjusted tax rate for all cities is \$25.53. In 1932, this figure stood at \$26.25. This is a reduction of 72 cents for the year.

Limited to 256 comparable cities, these average adjusted rates for 1932 and 1933 are \$26.23 and \$25.68, respectively, or a drop of 55 cents. For 241 cities in the United States, the average reduction is 57 cents, and is dis-

tributed through every census group except group II, which shows a slight rise. The Canadian cities have a lower average by 30 cents, down from \$30.23 to \$29.93.

Compared with 1932, 130 cities of the United States show a lower rate, 90 a higher, and 21 no change in amount. Of the Canadian cities, 7 are lower, 5 higher, and 3 are unchanged.

#### ASSESSED VALUATIONS

The taxable property upon the assessor's records has a distinct bearing upon the tax rate, as also upon the tax burden, thus making these figures of concern.

The valuation of all the cities reporting is \$75,005 millions, of which \$3,658 millions are of Canadian cities. The per capita average assessment is \$1,560, and for the United States cities only is \$1,580. The figures by census groups from group V upward are \$1,138, \$1,315, \$1,245, \$1,521, and for group I, \$1,909. The Canadian average is \$1,252. Comparison with last year's table shows a falling off in both total and per capita.

This reduction may be measured with exactness for the comparable cities. The total valuations in 1932 and 1933 for these 258 cities were \$79,681 millions and \$73,504 millions, respectively, a shrinkage of \$6,177 millions, or 7.8 per cent. Of this amount, 243 cities of the United States lost \$6,141 millions, or 8.1 per cent, and 15 Canadian cities, \$35.8 millions, or 1 per cent.

The per capita valuation of the comparable cities of the United States averages \$1,592, and is \$139.43 lower than in 1932, the loss being distributed through all census groups. For the Canadian cities, the average per capita assessment is \$1,283, or \$13.55 lower than one year ago.

These figures reflect the trend of assessments. It is found that of the 243 cities in this country, 168 have cut their



taxable values, 14 have raised, and 61 report no change in the property values. Only one city in each of the largest three census groups has increased its values. The Canadian cities report six reductions, one increase, and eight unchanged. In view of the preponderance of reductions of both total tax rates and assessed valuation, a correlation between the two seems unnecessary to prove that the total tax levy in 1933 is definitely reduced, for the second consecutive year.

#### TEN-YEAR TREND

The long-time trend of taxation and the relative tax load is indicated by a comparison of the figures presented in the tabulation of ten years ago with those of the current year. An analysis was made of the fifty largest cities reporting both years.

In summary, it is found that the population of these cities according to the 1920 census totaled 24,561,183, and ten years later the census total was 30,137,183. The population increase, therefore, was 5,576,000, or 22.7 per cent, for the period.

The assessed valuation increased during the decade from \$39,489 millions to \$53,204 millions, or 34.7 per cent. The average per capita assessment went from \$1,608 to \$1,765, or 8.9 per cent. It must be borne in mind, however, that this rate of expansion in taxable values is tempered by the substantial recession of the past two years.

Excluding New York, which alone increased its valuation for the decade from \$10,813 millions to \$18,782 millions, or 73.6 per cent, the assessment figures for the remaining 49 cities show an impressive conservatism. Their increase in total assessment was only \$5,746 millions, or 20 per cent. The per capita assessment of these 49 cities shows a net reduction of 2 per cent for the ten-year interval, rather than an addition.

The average total tax rate in 1923

was \$30.72, while in 1933 it had grown to \$32.81, an increase of \$2.09 per \$1,000.

Giving consideration to the current opinions of the ratio of assessed to true value in the two years, the adjusted tax rate per \$1,000 in 1923 was \$23.74, and ten years later, \$25.16, thus showing a net increase of \$1.42 per \$1,000. Both the total tax rate and the adjusted rate for 1933 are also after a slight recession during the past two years. But even so, when the expansion in the services rendered by local governments during the decade is reviewed, the increases in assessments and tax rates appear moderate.

#### RELIEF SOUGHT

The demand for further tax relief for property continues unabated. Attack of the problem of taxation is being made on many fronts,—reduction in taxes levied, limitation upon tax rates, limitation upon governmental expenditures, new sources of revenue, legislation to regulate current and delinquent tax collection, etc.

Some of this legislation, according to a digest in *Municipal Finance*<sup>1</sup> for November, is salutary, while much is harmful. Twenty-one states reduced or remitted penalties on delinquent taxes; eighteen spread delinquencies over two to ten years, several permit compromises, others extend delinquency, cancel or postpone tax sales, etc. Among the laws may be cited the Kerner-Skarda Act in Illinois, which permits the court to appoint a receiver for income-producing property after six months' delinquency. This law has operated successfully in Chicago.

That there are two sides to tax reduction is made evident from the invaluable series of radio programs presented last year and this by the Committee on

<sup>1</sup>Municipal Finance Officers' Association, Chicago.

**COMPARATIVE TAX RATES OF 284 CITIES FOR 1933**  
 Compiled by the Detroit Bureau of Governmental Research  
 From Data Furnished by Members of the Governmental Research Association, City Officials, and Chambers of Commerce

City	Census 1930	Assessed Valuation	Per Cent Person- ality	City Fiscal Year Begins	Date of Collection of City Tax	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment				Total	Estimated Ratio of Assessed Value to Legal Basis (per cent)	No.
						City	School	County	State			
Group I												
Population 500,000 and over												
1. New York, N. Y. <sup>1</sup>	6,930,466	\$18,782,070,573	98 2	Jan. 1	{ May 1 Nov. 1	\$19.54	\$ 4.08*	\$ .68*	N	\$24.30	90	1.
2. Chicago, Ill. <sup>2</sup>	3,376,438	3,147,614,842	71 29	Jan. 1	{ Apr. 8 Sept. 1	38.70	24.60	6.30	3.90	73.50	37	2.
3. Philadelphia, Pa. <sup>3</sup>	1,950,961	4,162,012,643	78 22	Jan. 1	{ Jan. 25 July 15	18.25	9.50	N	N	27.75	90	3.
4. Detroit, Mich.	1,568,662	2,310,304,590	82 18	July 1	{ July 15 Dec. 30	17.52	6.57	4.70	3.45	32.24	90	4.
5. Los Angeles, Calif. <sup>4</sup>	1,238,048	1,179,498,865	91 9	July 1	{ Nov. 1 Jan. 20	17.20	11.80	13.50	N	42.50	46	5.
6. Cleveland, Ohio <sup>5</sup>	900,430	1,140,350,020	89 11	Jan. 1	{ Jan. 1 July 1	11.08	11.13	5.39	N	27.60	85	6.
7. St. Louis, Mo.	821,874	1,191,952,465	90 10	Apr. 12	{ Nov. 1 Jan. 1	17.40	8.50	N	1.50	27.40	75	7.
8. Baltimore, Md. <sup>6</sup>	804,874	1,888,934,444	61 39	Jan. 1	{ Jan. 1 Sept. 15	21.80	4.70	N	2.50	29.00	100	8.
9. Boston, Mass.	781,188	1,780,000,000	93 7	Jan. 1	{ Jan. 1 Apr. 1	21.50	6.75	1.68	2.87	32.80	100	9.
10. Pittsburgh, Pa. <sup>7</sup>	669,817	1,211,935,200	100 —	Jan. 1	{ Apr. 1 July 1	15.28	11.75	8.25	N	35.28	100	10.
11. San Francisco, Calif. <sup>8</sup>	634,394	746,941,762	89 11	July 1	{ Nov. 1 Jan. 20	29.69	5.11	N	N	34.80	44	11.
12. Milwaukee, Wis.	578,249	919,294,325	92 8	Jan. 1	{ Dec. 15 July 1	11.87	10.53	10.57	N	32.97	80	12.
13. Buffalo, N. Y.	573,076	1,038,770,775	100 —	July 1	{ July Dec.	14.26	6.21	6.41	N	26.88	81	13.
Group II												
Population 300,000 to 500,000												
14. Washington, D. C. <sup>9</sup>	486,869	1,178,425,289*	94 6	July 1, '32	{ Sept., '32 Mar., '33	11.00	6.00*	N	N	17.00	100	14.
15. Minneapolis, Minn. <sup>10</sup>	464,356	318,255,404	87 13	Jan. 1	{ Jan. 2 Nov. 1, '32	15.34	8.02	2.66	3.19	29.21A	100	15.
16. New Orleans, La. <sup>11</sup>	458,762	574,351,164	74 26	Jan. 1	{ Nov. 1, '32 June 1, '33	18.28	5.95	4.50	5.75	34.48A	—	16.
17. Cincinnati, Ohio	451,160	826,694,740	100 —	Jan. 1	{ Dec., '32 Aug., '33	10.69	8.34	2.93	N	21.96	100	17.
18. Newark, N. J. <sup>12</sup>	442,337	931,054,538	78 22	Jan. 1	{ June 1 Dec. 1	19.78	3.42	5.58	4.02	32.80	70	18.
19. Kansas City, Mo. <sup>13</sup>	399,746	471,803,970	78 22	May 1	{ June 1 Feb. 4	14.00	12.50	5.90	1.50	33.90	75	19.
20. Seattle, Wash. <sup>14</sup>	365,583	268,758,290	81 19	Jan. 1	{ Feb. 4 May 1	14.17	8.09	9.67	5.31	37.24A	94	20.
21. Indianapolis, Ind.	364,161	557,000,000	69 31	Jan. 1	{ May 1 Nov. 6	13.40	9.20	4.10	1.50	28.20	90	21.
22. Rochester, N. Y.	328,132	646,315,013	100 —	Jan. 1	{ Jan. 1 June 1 Aug. 1	19.16	7.78	5.54	N	32.48	79	22.



COMPARATIVE TAX RATES OF 284 CITIES FOR 1933 (Continued)

City	Census 1930	Per Cent Person- Realty	City Fiscal Year Begins	Date of Collection of City Tax	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100%			Estimated Ratio of Assessed Value to Legal Basis		No.			
					City	School	County	State	Total		Adjusted Rate		
23. Jersey City, N. J. <sup>1a</sup>	316,715	94	6	Jan. 1	{ June 1 Dec. 1	\$21.43	\$3.63	\$8.24	\$4.09	\$37.39	100	\$37.39	23.
24. Louisville, Ky. <sup>1a</sup>	307,745	87	13	Sept. 1	{ Jan. 15 May 5	22.00	6.35	4.00	3.00	35.35	75	26.51	24.
25. Portland, Ore. <sup>1a</sup>	301,815	91	9	Dec. 1	{ Nov. 5	21.40	11.00	9.90	5.20	47.50	53	25.18	25.
Group III Population 100,000 to 300,000													
26. Houston, Texas <sup>17</sup>	292,352	81	19	Jan. 1	{ Dec. 31 Feb.	19.75	11.80	8.60	7.70	47.85	50	23.92	26.
27. Toledo, Ohio	290,718	93	7	Jan. 1	{ Aug. June, '33	10.57	9.50	5.73	N	25.80	80	20.64	27.
28. Columbus, Ohio	290,564	94	6	Jan. 1	{ Dec. June, '33	7.75	9.85	3.80	N	21.40	80	17.12	28.
29. Denver, Colo.	287,861	70	30	Jan. 1	{ Jan. 1	14.91	13.60	—	3.49	32.00	80	25.60	29.
30. Oakland, Calif. <sup>1a</sup>	284,063	90	10	July 1	{ Nov. 1 Jan. 20	25.30	13.80	11.50	N	50.60	51	25.81	30.
31. St. Paul, Minn. <sup>10</sup>	271,606	87	13	Jan. 1	{ Mar. 31 May 31 Aug. 31 Oct. 31	11.96	7.60	5.27	3.10	27.93A	—	27.93	31.
32. Atlanta, Ga. <sup>10</sup>	270,366	77	23	Jan. 1	{ May 1 July 1	8.40	6.60*	11.00	5.00	31.00	100	31.00	32.
33. Dallas, Texas	260,475	75	25	Oct. 1, '32	{ Sept. 1, '32 Mar. 1, '33	15.20	9.10	8.10	6.90	39.30	45	17.69	33.
34. Birmingham, Ala. <sup>20</sup>	259,678	86	14	Sept. 1	{ Oct. 1 Dec. 20, '32	6.90	3.90*	6.90	3.90	21.60A	67	14.40	34.
35. Akron, Ohio	255,040	77	23	Jan. 1	{ June 20, '33	11.29	11.81	3.42	N	26.52	67	17.68	35.
36. Memphis, Tenn.	253,143	90	10	Jan. 1	{ May 1	14.80	6.50	9.10	80	31.20	80	24.96	36.
37. Providence, R. I. <sup>21</sup>	252,981	84	16	Oct. 1	{ Oct. 1	16.51*	6.93*	—	1.06*	24.50	75	18.38	37.
38. San Antonio, Texas	223,542	79	21	June 1, '32	{ Apr. 1	17.90	9.70	7.10	7.70	42.40	75	31.80	38.
39. Omaha, Nebr.	214,006	71	29	Jan. 1	{ Mar. Aug.	12.05	13.40	4.06	2.37	31.88	70	22.32	39.
40. Syracuse, N. Y.	209,326	(Not reporting)			{ Dec., '32 June, '33	10.41	10.00	3.79	N	24.20	100	24.20	40.
41. Dayton, Ohio <sup>2a</sup>	200,962	91	9	Jan. 1	{ June, '33	23.57	6.26	1.05	92	31.80	85	27.03	41.
42. Worcester, Mass.	195,311	90	10	Dec. 1	{ Oct. 10	16.78	17.76	7.86	3.35	45.75	45	20.59	42.
43. Oklahoma City, Okla.	185,389	90	10	July 1, '32	{ Apr. 1	12.78	7.50	N	N	22.00	87	19.14	43.
44. Richmond, Va. <sup>2a</sup>	182,929	92	8	Feb. 1	{ Dec.	14.50	7.50	N	N	22.00	87	19.14	44.
45. Youngstown, Ohio	170,002	89	15	Jan. 1	{ Jan. 20	8.07	10.03	3.50	N	21.60	100	21.60	45.
46. Grand Rapids, Mich.	168,592	82	18	Apr. 1	{ July 20	14.41	11.52	4.14	3.45	33.52	100	33.52	46.
47. Hartford, Conn.	164,072	91	9	Apr. 1	{ July 1	14.50	9.76	5.12	72	25.55	80	20.40	47.

COMPARATIVE TAX RATES OF 284 CITIES FOR 1933 (Continued)

City	Census 1930	Assessed Valuation	Per Cent Person- Realty	City Fiscal Year Begins	Date of Collection of City Tax	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment				Total	Estimated Ratio of Assessed Value to Legal Basis (per cent)	Adjusted Rate	No.
						City	School	County	State				
Group III—Continued													
48. Fort Worth, Texas	163,447	\$184,378,622	77	23	Oct. 1, '32	\$19.70	\$10.00	\$6.50	\$6.90	\$43.10	55	\$23.71	48.
49. New Haven, Conn.	162,655	333,218,598	89	11	Jan. 1	17.43	11.12	33	62	29.50	100	29.50	49.
50. Flint, Mich.	156,492	172,084,750	85	15	July 1	12.98	13.30	3.49	4.08	33.85	100	33.85	50.
51. Nashville, Tenn.	153,866	158,696,788	88	12	Jan. 1	18.50	3.50*	7.00	80	29.80	100	29.80	51.
52. Springfield, Mass.	149,990	289,919,800	91	9	Dec. 1	17.48	9.52*	1.50	1.30	29.80	100	29.80	52.
53. San Diego, Calif.	147,995	101,096,241	89	11	July 1	29.10	11.80	18.50	N	59.40	45	26.73	53.
54. Bridgeport, Conn.	147,716	240,730,612	82	18	Apr. 1	19.98	8.68	31	83	29.80	80	23.84	54.
55. Scranton, Pa. <sup>7</sup>	143,433	123,623,630	100	—	Jan. 1	15.77	20.00	11.75	N	47.52	50	23.76	55.
56. Des Moines, Ia. <sup>24</sup>	142,559	174,422,900	86	14	Apr. 1	14.68	16.51	6.45	2.25	39.89	60	23.93	56.
57. Long Beach, Calif.	142,032	172,124,100	90	10	July 1	15.40	20.60	13.50	N	49.50	46	22.77	57.
58. Tulsa, Okla.	141,258	123,815,124	—	—	July 1, '32	24.00	19.44	7.73	3.35	54.52	60	32.71	58.
59. Salt Lake City, Utah	140,267	154,902,063	78	22	Jan. 1	12.10	10.50	5.88	9.60	38.08	70	26.66	59.
60. Paterson, N. J. <sup>12</sup>	138,513	194,033,146	91	9	Jan. 1	17.20	7.50	6.10	3.90	34.70	70	24.29	60.
61. Yonkers, N. Y.	134,646	352,498,783	100	—	Jan. 1	17.12	9.43	4.61	N	31.16	82	25.55	61.
62. Norfolk, Va. <sup>28</sup>	129,710	177,352,309	90	10	Jan. 1	28.00	—	N	N	28.00	58	16.24	62.
63. Jacksonville, Fla.	129,549	98,227,740	88	12	Jan. 1	19.50	15.85	12.88	6.63	54.86	50	27.43	63.
64. Albany, N. Y.	127,413	244,924,170	100	—	Jan. 1	22.96	5.74*	4.38	N	33.08	69	22.83	64.
65. Trenton, N. J. <sup>12</sup>	123,356	185,998,745	88	12	Jan. 1	15.67	7.12	6.44	4.07	33.30	80	26.64	65.
66. Kansas City, Kans.	121,857	120,945,354	83	17	Jan. 1	15.62	16.00	7.50	1.98	41.10	60	24.66	66.
67. Chattanooga, Tenn. <sup>28</sup>	119,798	112,995,554	—	—	Oct. 1	18.60	—	12.30	80	31.70	67	31.70	67.
68. Camden, N. J. <sup>12</sup>	118,700	188,116,112	84	16	Jan. 1	17.87	7.10	6.52	4.30	35.80	80	28.64	68.
69. Erie, Pa.	115,967	159,573,375	96	4	Jan. 2	13.50	14.00	9.00	N	36.50	77	28.11	69.
70. Spokane, Wash. <sup>28</sup>	115,514	71,674,702	78	22	Jan. 1	10.35	6.50	5.94	5.71	28.50A	88	25.08	70.
71. Fall River, Mass.	115,274	108,722,400	81	19	Jan. 1	27.35	10.33	1.43	1.49	40.60	100	40.60	71.
72. Fort Wayne, Ind.	114,946	163,039,840	—	—	Jan. 1	8.47	10.00	2.53	1.50	22.50	85	19.13	72.
73. Elizabeth, N. J. <sup>12</sup>	114,589	159,910,972	90	10	Jan. 1	17.14	7.90	5.47	3.99	34.50	100	34.50	73.
74. Cambridge, Mass.	113,643	186,764,600	91	9	Jan. 1	22.82	6.67	99	3.02	33.50	100	33.50	74.
75. New Bedford, Mass.	112,597	131,909,650	80	20	Dec. 1, '32	29.41	8.09	1.08	1.22	39.80	100	39.80	75.
76. Reading, Pa.	111,171	171,490,000	100	—	Jan. 2	9.00	12.00	5.00	N	26.00	66	17.34	76.
77. Wichita, Kans.	111,110	112,376,987	89	11	July 1	10.72	15.25	4.68	2.65	33.30	65	21.64	77.



COMPARATIVE TAX RATES OF 284 CITIES FOR 1933 (Continued)

City	Census 1930	Assessed Valuation	Per Cent Person- ality	City Fiscal Year Begins	Date of Collection of City Tax	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100%				Total	Estimated Ratio of Assessed Value to Legal Basis (per cent)	Adjusted Rate	No.
						City	School	County	State				
Group III—Continued													
78. Miami, Fla.	110,637	\$ 97,871,575	88	12	July 1	\$25.02	\$12.31	\$ 9.74	\$3.00	\$50.07	50	\$25.04	78.
79. Tacoma, Wash. <sup>27</sup>	106,817	54,926,080	81	19	Jan. 1	11.45	7.70	13.05	3.00	35.20A	86	30.27	79.
80. Wilmington, Del.	106,597	145,771,600	100	—	July 1	15.00	1.50	7.50*	N	24.00	75	18.00	80.
81. Knoxville, Tenn.	105,802	120,962,733	92	8	Jan. 1	19.80	5.00	11.50	80	37.10	80	29.68	81.
82. Peoria, Ill.	104,967	89,862,515	—	—	Jan. 1	21.14	15.87	3.39	5.00	45.40	60	27.24	82.
83. Canton, Ohio	104,906	152,779,160	87	13	Jan. 1	6.13	11.17	3.60	N	20.90	80	16.72	83.
84. South Bend, Ind.	104,193	151,005,770	64	36	Jan. 1	6.95	10.30	6.85	1.50	25.60	100	25.60	84.
85. Somerville, Mass.	103,908	119,798,800	94	6	Jan. 1	18.95	8.06	1.19	4.40	32.60	100	32.60	85.
86. El Paso, Texas	102,421	101,131,000	—	—	Mar. 1	15.39	7.11	8.30	6.90	37.70	70	26.39	86.
87. Lynn, Mass.	102,320	139,213,605	89	11	Nov. 1	21.74	8.27	2.20	1.20	33.41	100	33.41	87.
88. Evansville, Ind.	102,249	109,021,100	70	30	Jan. 1	15.50	11.30	7.10	1.50	35.40	100	35.40	88.
89. Utica, N. Y.	101,740	136,058,430	100	—	Jan. 1	17.14	7.38	6.74	N	31.26	65	20.32	89.
90. Duluth, Minn. <sup>30</sup>	101,463	67,821,591	78	22	Jan. 1	11.33	13.38	5.11	3.12	32.94A	100	32.94	90.
91. Tampa, Fla.	101,161	(Not reporting)			Oct. 1							91.	92.
92. Gary, Ind.	100,426	(Not reporting)			Jan. 1							92.	93.
93. Lowell, Mass.	100,234	(Not reporting)			Oct. 1								93.
Group IV													
Population 50,000 to 100,000													
94. Waterbury, Conn.	99,902	170,282,395	78	22	Jan. 1	22.27	9.24	41	58	32.50	80	26.00	94.
95. Schenectady, N. Y.	95,692	186,373,952	100	—	Jan. 1	13.28	8.93	3.42	21	25.84	91	23.51	95.
96. Sacramento, Calif.	93,750	105,057,850	91	9	Jan. 1	21.50	21.86	12.14	N	55.50	54	29.97	96.
97. Allentown, Pa.	92,563	105,000,000	100	—	Jan. 2	12.40	14.00	4.00	N	30.40	50	15.20	97.
98. Bayonne, N. J. <sup>32</sup>	88,979	163,169,349	81	19	Jan. 1	23.93	12.02	7.90	3.91	47.76	75	35.82	98.
99. Wilkes-Barre, Pa.	86,628	102,411,005	95	5	Jan. 2	12.95	15.00	12.30	N	40.25	60	24.15	99.
100. Rockford, Ill.	85,864	63,385,080	75	25	Jan. 1	24.55	17.70	3.90	5.00	51.15	33	17.05	100.
101. Lawrence, Mass.	85,068	99,741,775	84	16	Jan. 1	23.17	9.42	1.37	1.64	35.60	100	35.60	101.
102. Savannah, Ga.	85,024	63,600,667	—	—	Jan. 1	23.00	10.00	12.50	5.00	50.50	50	25.25	102.
103. Charlotte, N. C.	82,675	(Not reporting)			Feb. May Aug. (Nov.								103.

COMPARATIVE TAX RATES OF 284 CITIES FOR 1933 (Continued)

City	Census 1930	Assessed Valuation	Per Cent Person- ality	City Fiscal Year Begins	Date of Collection of City Tax	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment				Total	Estimated Ratio of Assessed Value to Legal Basis (per cent)	Adjusted Rate	No.	
						City	School	County	State					
Group IV—Continued														
104. Berkeley, Calif.	\$82,109	\$ 80,637,925	94	6	July 1	{ Nov. 2 Jan. 20	\$13.70	\$13.62	\$14.98	N	\$42.30	51	\$21.57	104.
105. Altoona, Pa.	82,054	86,502,125	100	—	Jan. 2	{ Jan. 2 Mar. 1	7.50	13.00	4.50	N	25.00A	70	17.50	105.
106. Little Rock, Ark. <sup>28</sup>	81,679	50,659,590	85	15	Jan. 1	{ Jan. 16 Jan. 1	4.43	9.00	3.00	4.35	20.78A	67	13.86	106.
107. St. Joseph, Mo.	80,935	67,223,270	73	27	Apr. 17	{ May 5 May 5	12.50	12.25	6.45	1.50	32.70	70	22.89	107.
108. Saginaw, Mich.	80,715	92,254,541	85	15	July 1	{ July 1 July 1	14.27	9.37	4.53*	3.55*	38.10	100	38.10	108.
109. Harrisburg, Pa.	80,339	90,812,435	100	—	Jan. 1	{ Jan. 1 Jan. 1	14.00	15.00	6.00	N	35.00	50	17.50	109.
110. Sioux City, Ia.	79,183	86,000,000	82	18	Jan. 1	{ Jan. 1 Jan. 1	11.50	15.42	5.48	2.60	35.00	65	22.75	110.
111. Lansing, Mich.	78,397	109,301,268	87	13	May 1	{ July 17 Oct. 1	14.08	7.02	2.92	3.66	27.68	70	19.38	111.
112. Pawtucket, R. I. <sup>26</sup>	77,149	143,313,510	79	21	Jan. 1	{ Oct. 1 Sept. 1	22.50	—	—	—	22.50	100	22.50	112.
113. Manchester, N. H.	76,834	93,277,708	77	23	Apr. 1	{ Sept. 1 July 1	18.03	4.57	3.03	2.37	28.00	100	28.00	113.
114. Binghamton, N. Y.	76,662	114,710,631	93	7	Jan. 1	{ Jan. 1 July 1	15.34	10.87	7.59	N	33.80	80	27.04	114.
115. Shreveport, La.	76,655	93,744,460	70	30	Jan. 1	{ Jan. 1 Dec. 1	13.00	3.50	2.00	5.75	24.25	75	18.18	115.
116. Pasadena, Calif.	76,096	130,621,910	89	11	July 1	{ Oct. 2 Oct. 2	14.90	14.90	12.00	N	41.80	46	19.23	116.
117. Lincoln, Nebr.	75,933	95,271,580	78	22	Sept. 1	{ Oct. 1 Oct. 1	9.50	15.00	4.20	2.39	31.09	80	24.87	117.
118. Huntington, W. Va.	75,572	97,270,500	83	17	July 1, '32	{ Oct. 1, '32 Apr. 1, '33	7.21	12.10	3.28	1.90	24.49	100	24.49	118.
119. Niagara Falls, N. Y. <sup>29</sup>	75,460	147,119,282	100	—	Jan. 1	{ Nov. Nov.	15.00	6.30	4.06	N	25.36	76	19.27	119.
120. Winston-Salem, N. C.	75,274	(Not reporting)											120.	
121. East St. Louis, Ill.	74,347	(Not reporting)											121.	
122. Troy, N. Y.	72,763	75,406,394	100	—	Jan. 1	{ Jan. July	25.99	8.80	11.59	N	46.38	77	35.71	122.
123. Quincy, Mass.	71,983	129,033,900	92	8	Jan. 1	{ Jan. 15 Oct. 1	16.61	10.88	89	1.42	29.80	100	29.80	123.
124. Springfield, Ill.	71,864	53,982,890	73	27	Mar. 1	{ Dec. 1 Dec. 1	19.55	16.00	7.40	5.00	47.95	50	23.98	124.
125. Portland, Me.	70,810	95,356,925	80	20	Jan. 1	{ Oct. 1 Oct. 1	19.27	8.54	1.80	7.99	37.60	100	37.60	125.
126. Lakewood, Ohio	70,509	110,739,680	93	7	Jan. 1	{ Dec. 20 June 20	7.28	13.23	5.39	N	25.90	75	19.43	126.
127. Roanoke, Va.	69,206	69,656,596	85	15	Jan. 1	{ June 1 Nov. 1	17.50	7.50*	N	N	25.00	65	16.25	127.
128. Springfield, Ohio	68,743	89,773,691	86	14	Jan. 1	{ Dec. 20 Nov. 1	8.20	9.10	2.90	N	20.20	80	16.16	128.
129. Mobile, Ala. <sup>20</sup>	68,202	61,483,176	80	20	Oct. 1	{ Dec. 1 Dec. 1	9.00	7.20	3.00	2.10	21.30A	100	21.30	129.
130. New Britain, Conn.	68,128	103,359,812	85	15	Apr. 1	{ May 15 Apr. 1	16.53	8.26	48	73	26.00	100	26.00	130.
131. East Orange, N. J. <sup>12</sup>	68,020	127,164,500*	93	7	Jan. 1	{ June 1 Dec. 1	15.61	4.82	5.43	3.94	29.80	100	29.80	131.
132. Racine, Wis.	67,542	109,664,015*	92	8	Jan. 1	{ Jan. 1 Jan. 1	9.50	8.95	4.14	N	22.59	80	18.07	132.
133. Johnstown, Pa.	66,993	84,361,125	94	6	Jan. 2	{ Mar. 1 Mar. 1	12.50	13.00	8.00	N	33.50	60	20.10	133.
134. Cicero, Ill.	66,602	(Not reporting)											134.	
135. Atlantic City, N. J. <sup>12</sup>	66,198	181,534,697	95	5	Jan. 1	{ June 1 Dec. 1	17.88	2.82	5.21	4.69	30.60	100	30.60	135.
136. Montgomery, Ala.	66,079	(Not reporting)											136.	
137. Newton, Mass.	65,276	(Not reporting)											137.	
138. Covington, Ky.	65,252	57,751,952	92	8	Jan. 1	{ June 1 Oct. 1	13.60	10.80	6.20	3.00	33.60	65	21.84	138.



COMPARATIVE TAX RATES OF 284 CITIES FOR 1933 (Continued)

City	Census 1930	Assessed Valuation	Per Cent Person- ality	City Fiscal Year Begins	Date of Collection of City Tax	Tax Rate Per \$1,000 of Assessed Valuation on Uniform Basis of Assessment				Estimated Ratio of Assessed Value to Legal Basis Adjusted Rate		No.	
						City	School	County	State	Total	(per cent)		
Group IV—Continued													
139. Pontiac, Mich.	64,928	\$53,168,555	83	17	Jan. 1	July 1	\$19.20	\$16.30	\$5.55	\$4.90	\$45.90	100	\$45.95
140. Hammond, Ind.	64,560	87,363,650	—	—	Jan. 1	{ Jan. 1	8.90	12.60	9.10	1.50	32.10	60	19.26
141. Topeka, Kans. <sup>80</sup>	64,120	80,000,000	86	14	Jan. 1	{ May 1	14.85	16.00	3.65	1.98	36.48	55	20.06
142. Oak Park, Ill.	63,982	61,644,552	84	16	Jan. 1	Mar. 15	20.30	32.60	6.70	3.90	63.50	37	23.50
143. Brockton, Mass.	63,797	78,983,025	85	15	Dec. 1	{ Nov. 1	27.18	8.38	1.47	1.07	38.10	80	30.48
144. Evanston, Ill.	63,338	71,954,402	80	20	Jan. 1	{ Sept. 1	20.75	28.00	5.20	3.90	57.85	37	21.40
145. Passaic, N. J. <sup>12</sup>	62,959	92,297,107	88	12	Jan. 1	{ Feb. 1	24.03	8.15	5.65	3.57	41.40	80	33.12
146. Terre Haute, Ind.	62,810	(Not reporting)	92	8	July 1	{ May 1							146.
147. Glendale, Calif.	62,736	52,322,855	90	10	July 1	{ Aug. 1	13.50	16.30	13.50	N	43.30	46	19.92
148. Charleston, S. C.	62,265	(Not reporting)	100	—	Jan. 1	{ Nov. 20							148.
149. Wheeling, W. Va.	61,659	(Not reporting)	90	10	Apr. 1	{ Jan. 1	13.44	11.73	7.43	N	32.60	82	26.73
150. Mount Vernon, N. Y.	61,499	170,422,659	69	31	July 1	{ Sept. 1	12.50	12.94	5.06	2.25	32.75	60	19.65
151. Davenport, Ia.	60,751	56,219,061	90	10	July 1	{ Nov. 1	5.39	11.35	5.50	1.90	24.14	100	24.14
152. Charleston, W. Va.	60,408	108,809,107	70	30	Jan. 1	{ May 1	20.00	—	N	N	20.00	100	20.00
153. Augusta, Ga.	60,342	44,892,556	100	—	Jan. 2	{ July 1	4.50	9.00	1.00	N	14.50A	100	14.50
154. Lancaster, Pa. <sup>11</sup>	59,949	108,477,910	96	4	Jan. 1	{ Oct. 15	32.80	—	—	—	32.80	100	32.80
155. Medford, Mass. <sup>28</sup>	59,714	81,771,150	90	10	Jan. 1	{ June 1	24.42	7.49	8.30	4.12	44.33	90	39.90
156. Hoboken, N. J. <sup>12</sup>	59,261	101,137,512	100	—	Jan. 2	{ Dec. 1	11.50	11.00	4.54	N	27.04A	70	18.93
157. Chester, Pa. <sup>31</sup>	59,164	71,049,440	95	5	Jan. 1	{ June 1	26.03	10.09	8.11	4.00	48.23	75	36.18
158. Union City, N. J. <sup>12</sup>	58,659	71,032,158	90	10	Jan. 1	{ Oct. 15	22.78	7.05	1.31	2.56	33.70	100	33.70
159. Malden, Mass.	58,036	71,482,275	92	8	Jan. 1	Jan. 1	8.15	11.51	3.84	N	23.50	92	21.62
160. Madison, Wis.	57,899	134,967,885	100	—	Jan. 2	Mar. 1	12.00	12.50	7.00	N	31.50	90	28.35
161. Bethlehem, Pa.	57,892	65,759,772	83	17	July 1	Oct. 1	20.00	10.00	9.50	6.90	46.40	65	30.16
162. Beaumont, Texas	57,732	59,090,590	75	25	July 1	Sept. 1	13.80	14.40	4.90	1.50	34.60	70	24.22
163. San Jose, Calif.	57,651	(Not reporting)	94	6	Jan. 1	{ June 1	13.10	9.70	5.43	4.17	32.40	75	24.30
164. Springfield, Mo.	57,527	37,500,600	86	14	Dec. 1	{ Oct. 15	21.04	6.45	1.62	1.39	30.50	100	30.50
165. Decatur, Ill.	57,510	(Not reporting)	73	27	July 1	{ Jan. 1	19.50	12.71	4.86	3.60	40.67	100	40.67
166. Irvington, N. J.	56,733	75,932,040	78	22	Apr. 1	{ Jan. 1	11.43	13.35	5.57	2.25	32.60	48	15.65
167. Holyoke, Mass.	56,537	86,566,000	86	14	Dec. 1	{ Oct. 15	21.04	6.45	1.62	1.39	30.50	100	30.50
168. Hamtramck, Mich.	56,268	66,027,196	73	27	July 1	{ Jan. 1	19.50	12.71	4.86	3.60	40.67	100	40.67
169. Cedar Rapids, Ia.	56,097	63,569,340	78	22	Apr. 1	{ Jan. 1	11.43	13.35	5.57	2.25	32.60	48	15.65

COMPARATIVE TAX RATES OF 284 CITIES FOR 1933 (Continued)

City	Census 1930	Assessed Valuation	Per Cent Person- ality	City Fiscal Year Begins	Date of Collection of City Tax	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100%				Total	Estimated Ratio of Assessed Value to Legal Basis (per cent)	Adjusted Rate	No.
						City	School	County	State				
Group IV—Continued													
170. York, Pa.	55,254	\$54,709,113	100	Jan. 2	Mar. 1	\$9.50	\$15.00	\$7.00	N	\$31.50	60	\$19.90	170.
171. Jackson, Mich.	55,187	68,535,900	88	July 1	July 1	9.85	11.83*	4.59	3.55*	29.82	100	29.82	171.
172. Kalamazoo, Mich.	54,786	74,119,230	83	Jan. 1	July 1	12.05	12.05	3.09	3.40	28.04	100	28.04	172.
173. East Chicago, Ind.	54,784	72,667,595	80	Jan. 1	May 6	12.64	8.30	4.00	1.50	26.44	60	15.86	173.
174. McKeesport, Pa.	54,632	54,783,825	98	Jan. 2	Mar. 1	13.00	15.00	11.25	N	39.25	60	23.55	174.
175. New Rochelle, N. Y.	54,000	201,248,804	100	Jan. 1	Apr. 1 Sept. 1 Apr. 15 Aug. 15 Dec. 15	13.20	6.95	4.25	N	24.40	82	20.01	175.
176. Macon, Ga.	53,829	40,000,000	83	Jan. 1	(Incomplete report)	15.00							176.
177. Greensboro, N. C.	53,659	(Not reporting)	82	Jan. 1	Jan. 1	16.50	6.00	8.50	7.70	38.70	67	25.80	177.
178. Austin, Texas	53,120	53,542,587	84	July 1	July 1, '32	12.84	12.00	4.54	3.44	32.82	80	26.26	178.
179. Highland Park, Mich.	52,929	76,775,159	80	July 1, '32	Sept. 1, '32	18.40	5.00	10.00	6.90	40.30	60	24.18	179.
180. Galveston, Texas	52,938	59,783,380	80	Oct. 1	Dec. 1, '32	17.40	6.60	6.90	7.70	38.60	100	38.60	180.
181. Waco, Texas	52,848	52,757,040	80	Oct. 1	Oct. 1	17.40	6.60	6.90	7.70	38.60	100	38.60	181.
182. Fresno, Calif.	52,513	43,397,590	88	July 1	Oct. 1 Jan. 20 Dec. 20	18.80	13.60	20.30	N	52.70	45	19.72	182.
183. Hamilton, Ohio	52,176	63,737,280	86	Jan. 1	Dec. 20	5.83	8.31	7.56	N	21.70	100	21.70	183.
184. Durham, N. C.	52,037	63,000,000	75	July 1	June 20	16.40	2.00	5.40	N	23.80	100	23.80	184.
185. Columbia, S. C. <sup>28</sup>	51,581	19,494,445	75	Jan. 1	Oct. 15	13.20	—	16.40	—	29.60A	50	14.80	185.
186. Cleveland Heights, Ohio	50,945	121,571,820	86	Jan. 1	Dec. 20 June 20	5.86	14.65	5.39	N	25.90	80	20.72	186.
187. Port Arthur, Texas	50,902	28,939,750	80	Jan. 1	Dec. 1 June 1	18.00	6.50	7.30	6.90	38.70	70	27.09	187.
188. Dearborn, Mich.	50,358	161,091,442	64	July 1	Aug. 20	13.56	10.05	4.55	3.45	31.61	100	31.61	188.
189. Kenosha, Wis.	50,262	68,613,400	94	Jan. 1	Jan. 1	10.31	12.55	5.14	N	28.00	80	22.40	189.
190. Asheville, N. C.	50,193	(Not reporting)	70	Jan. 1	Jan. 1	25.00	14.95	10.28	3.49	53.72	70	37.60	190.
191. Pueblo, Colo.	50,096	33,872,900	70	Jan. 1	Jan. 1	25.00	14.95	10.28	3.49	53.72	70	37.60	191.
Group V													
Population 30,000 to 50,000													
192. Pittsfield, Mass.	49,677	59,836,290	90	Jan. 1	Oct. 15	32.10	—	2.46	1.44	36.00	100	36.00	192.
193. Woonsocket, R. I. <sup>28</sup>	49,376	81,777,025	77	Jan. 1	Oct. 10	25.00	—	—	—	25.00	100	25.00	193.
194. Haverhill, Mass.	48,710	58,508,075	88	Jan. 1	Sept. 15	23.65	8.22	1.02	1.11	34.00	100	34.00	194.
195. New Castle, Pa.	48,674	57,034,540	95	Jan. 2	July 1	15.00	15.00	9.00	N	34.25	67	22.84	195.
196. Everett, Mass.	48,424	74,300,000	84	Jan. 1	Nov. 1	14.27	10.63	1.66	5.14	31.70	75	23.78	196.
197. Jackson, Miss.	48,282	(Not reporting)	75	Jan. 1	Oct. 2 Mar. 2	12.80	12.10	24.90	10.70	60.50	60	36.30	197.
198. Phoenix, Ariz.	48,118	65,879,213	75	July 1	Oct. 2 Mar. 2	12.80	12.10	24.90	10.70	60.50	60	36.30	198.
199. Stockton, Calif.	47,963	(Not reporting)	100	Jan. 1	June 15	20.80	7.34	17.28	N	45.42	60	27.25	199.
200. Brookline, Mass.	47,490	(Not reporting)	100	Jan. 1	June 15	20.80	7.34	17.28	N	45.42	60	27.25	200.
201. Elmira, N. Y.	47,397	51,819,981	100	Jan. 1	June 15	20.80	7.34	17.28	N	45.42	60	27.25	201.



COMPARATIVE TAX RATES OF 284 CITIES FOR 1933 (Continued)

Census 1930	City	Assessed Valuation	Per Cent Realty	City Fiscal Year Begins	Date of Collection of City Tax	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100%				Estimated Ratio of Assessed Value to Legal Basis				
						City	School	County	State	Total	Adjusted Rate	No.		
202.	Bay City, Mich.	47,355	85	15	July 1	Aug. 1	\$12.92	\$11.14	\$8.40	\$3.55	\$36.01	80	\$28.81	202.
203.	Berwyn, Ill.	47,027	(Not reporting)			{ June 1 Dec. 1	13.42	13.85	6.99	4.24	38.50	100	38.50	203.
204.	Clifton, N. J.	46,875	93	7	Jan. 1	{ Jan. 1 May 6	20.50	20.00	10.43	5.00	55.93	37	20.69	204.
205.	Aurora, Ill.	46,589	74	26	Jan. 1	{ Jan. 2 Sept. 6	7.30	12.40	9.50	1.50	30.70	72	22.10	205.
206.	Muncie, Ind.	46,548	—	—	Jan. 1	{ Nov. 1 Oct. 15	26.00	(Incomplete report)	19.77 5.55	2.25	42.44A	45	19.10	206.
207.	Stamford, Conn.	46,346	84	16	Jan. 1	{ Jan. 1 Oct. 15	14.87	15.60	7.80	3.50	39.00	80	31.20	207.
208.	Watertown, Pa.	46,191	89	10	Apr. 1	{ Apr. 1 Nov. 1	27.65	16.00	8.00	N	38.40	100	38.40	208.
209.	Chelsea, Mass.	49,845,150	90	11	Jan. 1	{ Jan. 1 July 1	14.95	7.75	6.68	N	29.38	60	17.63	209.
210.	Lexington, Ky.	50,273,735	90	10	Jan. 1	{ Jan. 20 June 20	8.78	7.17	3.00	2.65	21.60	85	18.36	210.
211.	Williamsport, Pa.	39,345,955	100	—	Jan. 2	{ Oct. 1 Nov. 1	34.85	—	1.73	1.22	37.80	75	28.35	211.
212.	Portsmouth, Va.	33,603,899	97	3	Jan. 1	{ Nov. 1 July 1	14.50	10.00	11.50	6.90	42.40	50	21.20	212.
213.	Jamestown, N. Y.	64,406,955	100	—	Jan. 1	{ July 1 June 20	14.60	12.80	5.40	4.00	36.80	100	36.80	213.
214.	Lorain, Ohio	77,123,239	85	15	Jan. 1	{ Jan. 20 Dec. 1	18.45	11.10	9.32	4.00	42.87	50	21.44	214.
215.	Chicopee, Mass. <sup>85</sup>	42,876,980	80	20	Dec. 1	{ Dec. 1 Oct. 1	21.09	8.41	1.20	1.30	32.00	100	32.00	215.
216.	Wichita Falls, Texas	37,326,130	71	29	Apr. 1	{ Oct. 1 July 10	10.00	9.00	5.90	6.90	31.80	75	23.85	216.
217.	Battle Creek, Mich.	51,749,950	85	15	July 1	{ July 10 Dec. 1	12.00	6.00	6.38	3.00	27.38A	85	23.27	217.
218.	Perth Amboy, N. J.	51,609,905	86	14	Jan. 1	{ June 1 Oct. 1	21.09	8.41	1.20	1.30	32.00	100	32.00	218.
219.	Salem, Mass.	58,223,510	84	16	Jan. 1	{ Jan. 1 Oct. 1	10.00	9.00	5.90	6.90	31.80	75	23.85	219.
220.	Amarillo, Texas	60,782,622	82	18	Apr. 16	{ Oct. 1 Sept. 1	12.00	6.00	6.38	3.00	27.38A	85	23.27	220.
221.	Columbus, Ga.	35,770,675	77	23	Jan. 1	{ May 1 Aug. 1	25.50	31.25	6.15	5.00	67.90	30	20.37	221.
222.	Joliet, Ill.	21,312,450	78	22	Jan. 1	{ Aug. 1 Oct. 15	10.00	12.02	—	98	23.00	100	23.00	222.
223.	Cranston, R. I.	69,152,600	90	10	Oct. 1	{ Oct. 15 June 1	14.92	7.20	5.55	3.97	31.64	100	31.64	223.
224.	Portsmouth, Ohio	(Not reporting)			Jan. 1	{ Dec. 1 Dec. 1	15.50	13.30	6.70	2.25	37.75	60	22.65	224.
225.	Lima, Ohio	42,287	75	25	Apr. 1	{ Dec. 1 Dec. 1	11.39	12.51	5.99	3.33	33.22	100	33.22	225.
226.	Council Bluffs, Ia.	53,683,622	80	20	Jan. 1	{ Dec. 1 June 20	6.20	8.08	6.52	N	20.80	100	20.80	226.
227.	Montclair, N. J.	110,480,559	91	9	Jan. 1	{ June 1 Dec. 1	17.38	6.66*	9.35	4.60	37.99	65	24.69	227.
228.	Dubuque, Ia.	40,676,304	88	12	Jan. 1	{ Dec. 1 Oct. 15	24.14	6.30	1.15	1.21	32.80	100	32.80	228.
229.	Muskegon, Mich.	53,683,622	80	20	Jan. 1	{ Dec. 1 Oct. 15	17.38	6.66*	9.35	4.60	37.99	65	24.69	229.
230.	Warren, Ohio	57,202,322	92	8	Jan. 1	{ June 20 Dec. 1	24.14	6.30	1.15	1.21	32.80	100	32.80	230.
231.	Kearny, N. J.	76,737,223	88	12	Jan. 1	{ Dec. 1 July 1	17.38	6.66*	9.35	4.60	37.99	65	24.69	231.
232.	Fitchburg, Mass.	50,998,725	80	20	Dec. 1	{ Oct. 15 Sept. 1	24.14	6.30	1.15	1.21	32.80	100	32.80	232.
233.	Lynchburg, Va.	45,695,014	88	12	Jan. 1	{ July 1 Nov. 1	11.25	9.75	N	N	21.00	67	14.00	233.

COMPARATIVE TAX RATES OF 284 CITIES FOR 1933 (Continued)

City	Census 1930	Assessed Valuation	Per Cent Person- ality	City Fiscal Year Begins	Date of Collection of City Tax	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment				Total	Estimated Ratio of Assessed Value to Legal Basis (per cent)	Adjusted Rate	No.
						City	School	County	State				
Group V—Continued													
234. St. Petersburg, Fla.	40,425	(Not reporting)	100	Jan. 1	{ Jan. 15 July 15	\$25.83	\$7.57	\$8.67	N	\$42.07	66	\$27.77	234.
235. Poughkeepsie, N. Y.	40,288	53,270,514	—	Jan. 1	{ Jan. 15 July 15	\$25.83	\$7.57	\$8.67	N	\$42.07	66	\$27.77	235.
236. Ogdén, Utah	40,272	(Not reporting)	89	Jan. 1	Jan. 1	10.00*	7.24*	4.26*	N	21.50	92	19.78	236.
237. Oshkosh, Wis.	40,108	57,088,353	89	Jan. 1	Jan. 1	10.00*	7.24*	4.26*	N	21.50	92	19.78	237.
238. Anderson, Ind.	39,804	(Not reporting)	80	Jan. 1	{ Dec. 20 June 20	8.76	14.65	5.19	N	28.60	80	22.88	238.
239. East Cleveland, Ohio	39,667	66,540,000	80	Jan. 1	{ Dec. 20 June 20	8.76	14.65	5.19	N	28.60	80	22.88	239.
240. LaCrosse, Wis.	39,614	47,430,403	86	Jan. 1	{ Jan. 1 July 1, '32	7.93	9.21	6.86	N	24.00	90	21.60	240.
241. Butte, Mont.	39,552	53,928,040	60	Jan. 1	{ Jan. 1 July 1, '32	9.63*	7.50*	5.42*	1.39*	24.00A	100	24.00	241.
242. Sheboygan, Wis.	39,251	48,151,940	90	Jan. 1	Jan. 1	10.78	6.72	3.81	N	21.31	90	19.18	242.
243. Waltham, Mass.	39,247	(Not reporting)	85	May 1	Feb. 1	14.15	15.00	2.40	6.15	37.70	50	18.85	243.
244. Quincy, Ill.	39,241	35,274,299	85	May 1	Feb. 1	14.15	15.00	2.40	6.15	37.70	50	18.85	244.
245. Meriden, Conn.	38,481	(Not reporting)	90	Jan. 1	{ June 1 Dec. 1	13.90	8.60	5.40	1.10	29.00	100	29.00	245.
246. Bloomfield, N. J.	38,077	69,738,889	90	Jan. 1	{ June 1 Dec. 1	13.90	8.60	5.40	1.10	29.00	100	29.00	246.
247. Rock Island, Ill.	37,953	23,153,507	—	Apr. 1	{ Dec. 1 Mar. 1	19.80	20.00	5.20	5.00	50.00	33	16.67	247.
248. Cumberland, Md.	37,747	41,000,000	88	Apr. 1	{ May 25 Nov. 1	9.60	(Incomplete report)						248.
249. San Bernardino, Calif.	37,481	14,052,925	89	July 1	{ Nov. 1 Dec. 1	19.90	21.50	18.20	N	59.60	30	17.88	249.
250. Green Bay, Wis.	37,415	51,127,310	91	Jan. 1	{ Dec. 1 Oct. 1	12.87	9.72	5.91	N	28.50	93	26.50	250.
251. Raleigh, N. C.	37,379	(Not reporting)	91	July 1	{ Oct. 1 June 1	19.90	(Incomplete report)						251.
252. Taunton, Mass.	37,355	48,750,775	97	Jan. 1	{ Dec. 1 Apr. 1	20.12	10.76	8.00	3.95	42.83	65	27.84	252.
253. Santa Monica, Calif.	37,146	50,824,274	92	Jan. 2	{ Dec. 1 Apr. 1	14.00	22.00	11.80	N	47.80	50	23.90	253.
254. West New York, N. J.	37,107	29,165,750	75	May 1	{ Jan. Aug.	15.30	19.30	3.00	3.90	41.50	46	19.09	254.
255. Hazleton, Pa.	36,765	23,193,990	75	May 1	{ Aug. Oct. 1	16.50	—	6.48	(Incomplete report)				255.
256. Danville, Ill.	36,765	36,000,000	—	July 1	{ Oct. 1 June 1	16.50	—	6.48	(Incomplete report)				256.
257. High Point, N. C.	36,745	(Not reporting)	—	July 1	{ Oct. 1 June 1	16.50	—	6.48	(Incomplete report)				257.
258. Auburn, N. C.	36,652	44,519,600	85	Jan. 1	{ Dec. Oct. 1	7.10	9.70	4.00	N	20.80	100	20.80	258.
259. Zanesville, Ohio	36,440	45,670,725	85	Jan. 1	{ Dec. 20 Oct. 15	10.21	14.26	13.73	N	38.20	100	38.20	259.
260. Superior, Wis.	36,113	60,967,500	94	Jan. 1	{ Dec. 20 Oct. 15	15.50	12.16	1.52	1.22	30.40	100	30.40	260.
261. Arlington, Mass.	36,094	(Not reporting)	76	Jan. 1	{ Feb. 1 Aug. 1	21.20	18.80	2.83	5.00	47.83	40	19.13	261.
262. Norwalk, Conn.	35,929	23,868,976	93	Jan. 1	{ May 1 July 1	14.00	18.00	3.00	N	35.00	33	11.67	262.
263. Elgin, Ill.	35,853	25,311,770	100	Jan. 1	{ Jan. 2 July 1	10.53	7.53	4.76	N	22.82	82	18.71	263.
264. Norristown, Pa.	35,830	176,622,840	—	Jan. 1	{ Jan. 2 July 1	10.53	7.53	4.76	N	22.82	82	18.71	264.
265. White Plains, N. Y.	35,680	(Not reporting)	83	Jan. 1	{ Dec. 20 June 20	6.20	10.95	4.45	N	21.60	85	18.36	265.
266. Revere, Mass.	35,422	55,181,300	83	Jan. 1	{ Dec. 20 June 20	6.20	10.95	4.45	N	21.60	85	18.36	266.
267. Steubenville, Ohio	35,422	(Not reporting)	83	Jan. 1	{ Dec. 20 June 20	6.20	10.95	4.45	N	21.60	85	18.36	267.



## COMPARATIVE TAX RATES OF 284 CITIES FOR 1933 (Continued)

City	Census 1930	Assessed Valuation	Per Cent Person- alty	City Fiscal Year Begins	Date of Collection of City Tax	Tax Rate Per \$1,000 of Assessed Valuation Legal Basis of Assessment			Estimated Ratio of Assessed Value to Legal Basis (per cent)				
						City	School	County	State	Total	Adjusted Rate	No.	
Group V—Continued													
268. Orange, N. J.	35,339	\$49,536,057	94	6	{ June 1 Dec. 1	\$16.95	\$7.87	\$5.43	\$3.95	\$34.20	85	\$29.07	268.
269. Alameda, Calif.	35,033	33,972,178	88	12	{ Nov. 1 Nov. 1	15.83	14.67	11.50	N	42.00	51	21.42	269.
270. Lewiston, Me.	34,948	33,196,170	87	13	{ Sept. 11 Sept. 11	20.40	4.76	1.70	6.80	33.66	50	16.83	270.
271. Watertown, Mass.	34,913	53,387,710	95	5	{ Nov. 1 Nov. 1	22.57*	7.08*	1.16*	3.39*	34.20	100	34.20	271.
272. Amsterdam, N. Y.	34,817	29,063,510	100	—	{ Mar. 1 Mar. 1	17.26	20.50	10.06	N	47.82	58	27.74	272.
273. West Allis, Wis.	34,671	49,607,277	86	14	{ Jan. 1 Jan. 1	8.72	14.76	13.33	N	36.81	77	28.34	273.
274. New Brunswick, N. J.	34,555	43,120,161	93	7	{ Apr. 1 Apr. 1	20.50	8.10	9.20	4.00	41.80	60	25.08	274.
275. Easton, Pa.	34,468	44,934,123	100	—	{ July 1 July 1	12.00	13.50	4.54	N	30.04A	85	25.53	275.
276. Plainfield, N. J.	34,422	63,763,388	89	11	{ Dec. 1 Dec. 1	15.37	8.65	5.41	3.97	33.40	65	21.71	276.
277. Newport News, Va.	34,417	(Not reporting)	89	11	{ Nov. 1 Nov. 1	16.30	8.00	10.00	N	34.30A	57	19.55	277.
278. Santa Barbara, Calif.	33,613	43,376,255	86	14	{ Oct. 1 Oct. 1	14.80	12.00	7.00	3.00	36.80	60	22.08	278.
279. Paducah, Ky.	33,541	16,873,907	85	15	{ Dec. 1 Dec. 1	6.40	10.45	4.35	N	21.20	95	20.14	279.
280. Mansfield, Ohio	33,525	42,189,070	—	—	{ Jan. 2 Jan. 2	24.30	36.80	5.90	5.00	72.00	25	18.00	280.
281. Joplin, Mo.	33,454	(Not reporting)	76	24	{ Apr. 30 Apr. 30	10.63	13.22	4.89	4.00	32.74	70	22.92	281.
282. Waukegan, Ill.	33,499	19,276,401	—	—	{ Oct. 31 Oct. 31	12.00	19.17	5.22	3.49	39.88	60	23.93	282.
283. Norwood, Ohio	33,362	45,982,940	—	—	{ May 1 May 1	11.60	10.20	4.40	1.50	27.70	80	22.16	283.
284. Sioux Falls, S. Dak.	33,237	39,926,770	65	35	{ Nov. 1 Nov. 1	12.35	11.05	2.60	1.50	27.50	100	27.50	284.
285. Colorado Springs, Colo.	32,949	40,119,592	—	—	{ May 1 May 1	15.50	7.10*	9.00	7.90	39.50	50	19.75	285.
286. Elkhart, Ind.	32,843	26,000,000	—	—	{ Nov. 1 Nov. 1	19.60	9.76	17.14	10.70	57.20	50	28.60	286.
287. Kokomo, Ind.	32,618	16,150,000	90	10	{ May 1 May 1	11.80	11.80	2.50	1.50	27.60	75	20.70	287.
288. Laredo, Texas	32,506	20,925,645	70	30	{ Nov. 1 Nov. 1	14.36	10.70	12.54	N	37.60	65	24.44	288.
289. Tucson, Ariz.	32,493	34,355,371	100	—	{ Apr. 1 Apr. 1	18.30	24.50	7.70	5.00	55.50	33	18.50	289.
290. Richmond, Ind.	32,338	29,306,971	77	23	{ Aug. 1 Aug. 1	12.80	9.40	6.80	N	29.00	82	23.78	290.
291. Rome, N. Y.	32,270	(Not reporting)	100	—	{ July 1 July 1	19.00	14.00	28.00	6.63	67.63	81	54.78	291.
292. Wilmington, N. C.	32,236	23,954,222	82	18	{ Oct. 15 Oct. 15	29.00	9.00	3.82	4.35	21.57A	100	21.57	292.
293. Moline, Ill.	32,205	48,601,293	90	10	{ Dec. 1 Dec. 1	12.68	11.02	3.71*	3.55*	30.96	100	30.96	293.
294. Watertown, N. Y.	32,026	(Not reporting)	88	12	{ July 1 July 1	13.40	7.60	8.32	N	29.32	85	24.92	294.
295. Muskogee, Okla.	31,954	(Not reporting)	100	—	{ Mar. 31 Mar. 31	19.00	9.00	3.82	4.35	21.57A	100	21.57	295.
296. Meridian, Miss.	31,579	26,600,000	62	38	{ Jan. 1 Jan. 1	4.40	9.00	3.71*	3.55*	30.96	100	30.96	296.
297. Pensacola, Fla.	31,579	37,689,077	88	12	{ May 1 May 1	12.68	11.02	3.71*	3.55*	30.96	100	30.96	297.
298. Nashua, N. H. <sup>28</sup>	31,463	20,757,555	—	—	{ July 1 July 1	13.40	7.60	8.32	N	29.32	85	24.92	298.
299. Fort Smith, Ark. <sup>28</sup>	31,429	31,572,325	100	—	{ Mar. 1 Mar. 1	13.40	7.60	8.32	N	29.32	85	24.92	299.
300. Port Huron, Mich.	31,361	41,069,800	—	—	{ Jan. 1 Jan. 1	13.40	7.60	8.32	N	29.32	85	24.92	300.
301. Newburgh, N. Y.	31,275	41,069,800	—	—	{ Mar. 1 Mar. 1	13.40	7.60	8.32	N	29.32	85	24.92	301.

## COMPARATIVE TAX RATES OF 284 CITIES FOR 1933 (Continued)

City	Census 1930	Assessed Valuation	Per Cent Person- ality	City Fiscal Year Begins	Date of Collection of City Tax	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100%					Total	Estimated Ratio of Assessed Value to Legal Basis (per cent)	Adjusted Rate	No.	
						City	School	County	State						
Group V—Continued															
302. Marion, Ohio	31,084	(Not reporting)													302.
303. Bloomington, Ill.	30,930	(Not reporting)	85	Jan. 1	{ June 1	\$10.00	\$5.72	\$2.78	\$2.50		\$21.00	100	\$21.00		303.
304. Hagerstown, Md.	30,861	38,478,097			{ Mar. 15										304.
305. Bellingham, Wash. <sup>as</sup>	30,823	14,219,447	72	Jan. 1	{ May 30	12.06	7.00	11.31	6.12		36.49A	82	29.92		305.
306. Baton Rouge, La.	30,729	(Not reporting)			{ Nov. 30										306.
307. Newark, Ohio	30,596	34,621,182	85	Jan. 1	{ Dec.	8.16	10.64	3.20	N		22.10	80	17.68		307.
308. Everett, Wash. <sup>as</sup>	30,567	15,757,619	77	Jan. 1	{ June	14.65	7.75	11.60	6.10		40.10A	86	34.49		308.
309. Santa Ana, Calif.	30,322	17,585,745	91	July 1	{ Dec.	18.30	22.10	9.20	N		49.60	30	14.88		309.
310. Alton, Ill.	30,151	17,000,000	65	Apr. 1	{ Apr.	14.78	21.40	4.70	5.00		45.88	37	16.98		310.
					{ Aug. 1										

(COMPARATIVE TAX RATES FOR CANADIAN CITIES FOLLOW)



COMPARATIVE TAX RATES OF 284 CITIES FOR 1933 (Continued)

City	Population 1931	Assessed Valuation	Per Cent Person- ality	City Fiscal Year Begins	Date of Collection of City Tax	Tax Rate Per \$1,000 of Assessed Valuation on Uniform Basis of Assessment			Province	Total	Estimated Ratio of Assessed Value to Legal Basis (per cent)		No.
						City	School	100%			Legal Basis	Adjusted Rate	
Canadian Cities													
1. Montreal, Que. <sup>34</sup>	818,577	\$983,000,000*	100	Jan. 1	Oct. 1 { May 12 { July 11 { Sept. 12	\$15.05	\$12.00	N	N	\$27.05	100	\$27.05	1.
2. Toronto, Ont. <sup>35</sup>	626,674	1,048,279,655	100	Jan. 1	Aug. 3 { Jan. 1 { June 1 { Sept. 1	23.10	10.30	N	N	33.40	75	25.05	2.
3. Vancouver, B. C. <sup>36</sup>	246,593	370,408,811	100	Jan. 1	Aug. 3	25.16	6.65	N	N	31.81A	100	31.81	3.
4. Winnipeg, Man. <sup>37</sup>	218,785	225,498,778	100	Jan. 1	June 1	17.47	9.59	.71	N	27.77A	100	27.77	4.
5. Hamilton, Ont. <sup>38</sup>	153,507	171,695,930	100	Jan. 1	{ Sept. 1 { June 19 { Nov. 14 { Jan. 15	23.00	14.00	N	N	37.00	100	37.00	5.
6. Quebec, Que. <sup>39</sup>	130,594	123,393,885	100	May 1	Nov. 1	23.95	9.50	N	N	33.45	80	26.76	6.
7. Ottawa, Ont. <sup>40</sup>	126,872	159,551,483	100	Jan. 1	{ June 19 { Nov. 14 { Jan. 15	27.00	10.95	N	N	37.95	67	25.30	7.
8. Calgary, Alta. <sup>41</sup>	83,761	62,491,229	100	Jan. 1	June 20	19.60	12.25	N	N	31.85A	100	31.85	8.
9. Edmonton, Alta. <sup>42</sup>	79,197	65,731,580	100	Jan. 1	June 3 { Aug. 3 { Oct. 3 { Dec. 4	20.71	17.09	N	N	37.80A	100	37.80	9.
10. London, Ont. <sup>43</sup>	71,148	87,898,321	100	Jan. 1	June 19 { Aug. 18 { Oct. 18	21.48	13.27	N	N	34.75	70	24.33	10.
11. Windsor, Ont. <sup>44</sup>	63,108	\$80,061,970	100	Jan. 1	{ May 1 { Aug. 1 { Nov. 1	\$20.65	\$8.34	N	N	\$29.00	100	\$29.00	11.
12. Verdun, Que. <sup>45</sup>	60,745	42,213,340	100	Jan. 1	Aug. 1	16.00	10.00	N	N	26.00	100	26.00	12.
13. Halifax, N. S. <sup>46</sup>	59,275	59,545,205	100	May 1	{ May 1 { Sept. 1 { June 30 { Dec. 31	21.80	11.80	.90	N	34.00	80	27.20	13.
14. Regina, Sask. <sup>47</sup>	53,209	45,659,240	100	Jan. 1	June 30	15.08	9.94	1.11	N	26.13A	100	26.13	14.
15. St. John, N. B. <sup>48</sup>	47,514	44,032,200	100	Jan. 1	Aug. 16	10.60	12.60	11.00	N	34.20	100	34.20	15.
16. Saskatoon, Sask. <sup>49</sup>	43,291	34,534,639	100	Jan. 1	{ July 15 { July 30 { Aug. 15	13.98	18.34	1.69	N	34.01A	100	34.01	16.
17. Victoria, B. C. <sup>50</sup>	39,082	54,842,986	100	Jan. 1	Aug. 15	23.17	8.25	N	N	31.42A	100	31.42	17.
18. Three Rivers, Que.	35,450	(Not reporting)	—	—	—	—	—	—	—	—	—	—	18.

\*=Estimate.

N=None

A Denotes adjustment to 100 per cent legal basis.

<sup>34</sup>New York. The official computation gives a single rate for city, school, and county purposes; the separate rates here given are in proportion to appropriations. Varying rates are levied on the several boroughs for local improvements, the rate shown being for the borough of Manhattan. The estimated ratio of assessed value to legal basis is from the state equalization table.

<sup>35</sup>Chicago. The figures given are for 1931 valuation and tax levies, payable in 1933. The city rate includes sanitary district and south park district (central business section and greater portion of south side) rates; rates in other sections vary slightly because of park rates. County rate includes forest preserve district, \$1.10.

<sup>36</sup>Philadelphia. The city rate includes cost of county government, which is consolidated with

the city. The rates given are on city realty, (comprising 95.1 per cent of all realty); suburban realty (4.6 per cent of all realty) is taxed at two-thirds, and farm realty (.3 per cent) at one-half the rate on city realty—except that property in independent poor districts (having local poor rates of 30 to 40 cents per \$1,000 valuation) is further relieved for such poor tax. Personality, comprised of money and vehicles to hire, is taxed at 4 mills. There is no state tax on property subject to local taxation in Pennsylvania.

<sup>40</sup>Los Angeles. City rate includes metropolitan water district rate, 40 cents. County rate includes flood control, \$1.50. There is no state tax on real estate in California.

<sup>41</sup>Cleveland. Realty assessment includes public utilities valuation, for all Ohio cities. Tangible personalty (included in valuation reported) is taxed at the same rate as realty, but for only a percentage of its value; intangible personalty (not included in valuation reported) is taxed on either income or valuation at classified rates.

<sup>8</sup>*Baltimore*. There is no county rate. There are four rates on real property—full, suburban, rural, and new annex; all rates at less than full rate are increasing annually to reach full rate in 1938. Personality is taxed at classified rates. Personal property of manufacturers is exempt.

<sup>9</sup>*Pittsburgh, Scranton*. The city rate upon improvements is one-half the rate upon land, the weighted average rate being shown. Machinery is exempt.

<sup>10</sup>*San Francisco*. Valuation reported excludes solvent credits, \$115,552,769, taxed at one mill, and stocks and bonds, \$111,854,582, taxed at two mills.

<sup>11</sup>*Washington*. Appropriations for the District of Columbia are made by Congress, a lump sum of \$7,175,000 thereof being paid by the federal treasury. There is a single rate for all purposes, the school rate being estimated. Intangible personality (not included in the valuation reported) is taxed at one-half of one per cent; banks, trust companies and utilities are taxed at various rates on earnings or receipts.

<sup>12</sup>*Minneapolis—St. Paul—Duluth*. Minnesota statutes provide for five classes of property, assessed at varying bases of true value; real estate (except unplatted) is assessed at 40 per cent; iron ore at 50 per cent; personality, in three classes, at 10, 25, and 33 1-3 per cent, respectively. The average of all for Minneapolis is 39 per cent, for St. Paul and Duluth 38 per cent; the rates reported are the actual rates adjusted to a uniform 100 per cent basis upon the percentages. Money and credits (not included in the valuation reported)—Minnesota, \$167,552,309 are taxed three mills. The city rate for Minneapolis includes school debt.

<sup>13</sup>*New Orleans*. The city and school rates reported are the actual rates adjusted to a uniform 100 per cent basis, the legal basis being 85 per cent of true value. County rate is levee district and flood prevention.

<sup>14</sup>*Newark—Jersey City—Paterson*. *Trenton—Camden—Elizabeth—Bayonne—East Orange—Atlantic City—Passaic—Hoboken—Union City*. In New Jersey cities, the state rate includes a school tax, which is returned to the local school units.

<sup>15</sup>*Kansas City, Missouri*. The valuation reported is for city purposes; this valuation is estimated to be 84 per cent of the county and state valuation.

<sup>16</sup>*Seattle*. The legal basis of assessment in Washington is 50 per cent; the rates reported are adjusted to a uniform 100 per cent basis. The county rate includes port, 30 cents (adjusted from 60 cents levied).

<sup>17</sup>*Louisville*. Shares of stock of banks, trust, and life insurance companies (not included in valuation reported) are taxed \$2 for city and \$4 for schools; unmanufactured products (not included in valuation reported) are taxed at \$1.50 for city purposes.

<sup>18</sup>*Portland*. The valuation reported includes total utility valuation of public service companies assessed by the state, 13.46 per cent. City rate includes dock, \$2, and port, \$1.60; county rate included school levy, \$2.31, returned to school districts; state rate included elementary school levy, \$2.14, returned to school districts of county.

<sup>19</sup>*Houston*. County rate includes navigation district, \$2.42.

<sup>20</sup>*Oakland*. City rate includes East Bay Municipal Utility district, \$3.40, and mosquito abatement, 8 cents.

<sup>21</sup>*Atlanta*. There is no separate rate for schools, the charter allotting 26 per cent of revenues for schools; the rate is estimated. Assessment for county and state purposes is 70 per cent of city valuation.

<sup>22</sup>*Birmingham, Mobile*. The legal basis of assessing in Alabama is 60 per cent; the rates reported are the actual rates adjusted to a uniform 100 per cent basis.

<sup>23</sup>*Providence*. There is no county government in Rhode Island. Intangible personality, \$125,122,000 (not included in valuation reported) is taxed at 4 mills.

<sup>24</sup>*Detroit*. City rate includes flood control, \$2.92, and county rate includes flood control, 53 cents.

<sup>25</sup>*Richmond*. The cities of Virginia are autonomous, having no county government. There is no state tax on property subject to local taxation. The total rate given is for realty and tangible personality; machinery, assessed at \$12,995,000 (not included in valuation reported), is taxed \$6 per \$1,000 valuation for city purposes.

<sup>26</sup>*Des Moines*. Money and credits, not included in valuation reported, are taxed 6 mills.

<sup>27</sup>*Norfolk—Chattanooga—Fawcett—Medford—Columbia—Woonsocket—Portsmouth—Chicopee—Nashua*. City rate includes school, not separately reported.

<sup>28</sup>*Pokane*. See note 14, re legal basis of assessment and adjusted rates reported.

<sup>29</sup>*Tacoma*. See note 14, re legal basis of assessment and adjusted rates reported. City rate includes park, \$1, and county rate includes port, \$2.37 (adjusted from levies of \$2 and \$4.75).

<sup>30</sup>*Little Rock, Fort Smith*. Legal basis of assessment is 50 per cent, the rates reported being the actual rates adjusted to a uniform 100 per cent basis.

<sup>31</sup>*Viagara Falls*. City rate includes public welfare and relief, \$5.

<sup>32</sup>*Topeka*. Intangible personality, \$14,760,000, not included in valuation reported, is taxed 5 mills.

<sup>33</sup>*Lancaster, Chester*. County assessment is lower than city valuation, and county rate is adjusted to city valuation.

<sup>34</sup>*Waterloo*. There are two rates for school and sanitary districts, the rates reported being the average based upon valuation of districts.

<sup>35</sup>*Bellingham, Everett*. See note 14 for basis of adjusting rates. For Bellingham, the county rate includes port, \$1.63 (adjusted from \$3.26); and for Everett, city rate includes port, \$1.40 (adjusted from \$2.80).

<sup>36</sup>*Montreal*. The Catholic school rate is \$7, the Protestant rate, \$10, and the neutral school rate \$12, the last being reported. Business premises pay a tax of 8½ per cent on annual rental.

<sup>37</sup>*Toronto*. Realty valuation includes 10.8 per cent business and 6 per cent income. The school rate reported is public school; the separate school rate is \$14.85.

<sup>38</sup>*Vancouver*. Land is assessed at 100 per cent, and buildings at 50 per cent; the ratio of rateable assessment is 72.6 per cent. The rates reported are the actual rates adjusted to a uniform 100 per cent basis. Taxes are subject to 9 per cent rebate if paid by August 3.

<sup>39</sup>*Winnipeg*. Realty valuation includes 3.4 per cent business, taxed at 6-2-3 per cent. Land is assessed at 100 per cent, and buildings at 66-2-3 per cent; the ratio of rateable assessment is 80.5 per cent, and the rates reported are the actual rates adjusted to a uniform 100 per cent basis.

<sup>40</sup>*Hamilton*. Realty valuation includes 13 per cent business and income.

<sup>41</sup>*Quebec*. City rate includes \$5 for water paid by assessed property exempt from other taxes, \$2.85 for improvements, and 60 cents for unemployed.

<sup>42</sup>*Ottawa*. Realty valuation includes 14.7 per cent business and income.

<sup>43</sup>*Calgary*. Land is assessed at 100 per cent, buildings at 50 per cent; the ratio of rateable assessment is 63.7 per cent, and the actual rates are adjusted to a uniform 100 per cent basis. Realty valuation includes 2.78 per cent franchise. An additional tax of \$2 on land only is levied for provincial purposes.

<sup>44</sup>*Edmonton*. Land is assessed at 100 per cent, and buildings at 60 per cent; the ratio of rateable assessment is 75.6 per cent, and the actual rates are adjusted to a uniform 100 per cent basis.

<sup>45</sup>*London*. Realty assessment includes 9.3 per cent business and 4.5 per cent income.

<sup>46</sup>*Indoor*. Realty assessment includes 3.9 per cent business and income.

<sup>47</sup>*Indian*. School rate reported is Protestant rate; Catholic school rate is \$8, and neutral rate, \$12.

<sup>48</sup>*Albany*. Realty assessment includes 13.4 per cent business and 5.2 per cent income.

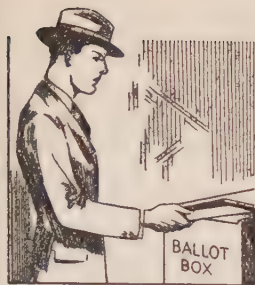
<sup>49</sup>*Regina*. Land is assessed at 100 per cent, and improvements at 30 per cent; the ratio of rateable assessment is 55 per cent, and the actual rates are adjusted to a uniform 100 per cent basis. The school rate reported is public school, the separate school rate being \$13.51 (adjusted from \$24.57).

<sup>50</sup>*John*. Realty valuation includes 33.5 per cent income.

<sup>51</sup>*Saskatoon*. Land is assessed at 100 per cent and buildings at 45 per cent; the ratio of rateable assessment is 79.2 per cent, and the actual rates are adjusted to a uniform 100 per cent basis.

<sup>52</sup>*Victoria*. Land is assessed at 100 per cent, and improvements at 60 per cent; the ratio of rateable assessment is 78 per cent; and the actual rates are adjusted to a uniform 100 per cent basis.





# PROPORTIONAL REPRESENTATION

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EDITED BY GEORGE H. HALLETT, JR.

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## Continuing the Proportional Representation Review

*Proportional representation ("P. R.") is a method of electing representative bodies which assures any group of voters the same share of the members elected that it has of the votes cast. It is designed to guarantee majority rule and minority representation. In its best form (the "Hare system") it makes primaries unnecessary and keeps scattering votes from being wasted by means of a preferential ballot. It thus makes impossible the domination of organized political minorities.*

**New York Election Brings Opportunity for P. R.**—No other single election in this country has ever brought so much good news to those interested in the spread of proportional representation as the election of November 7, 1933.

In the vanguard of the significant victories was the Fusion triumph in New York City. Mayor-elect LaGuardia has been on record as favoring P. R. for New York since 1922, when he and Judge Seabury were two of the fifty-two prominent signers of a memorandum to Governor Miller's charter commission of that year resulting in a recommendation of P. R. by the commission for the New York Board of Aldermen.

Soon after the happy completion of this year's campaign Major LaGuardia announced that charter revision would be one of the first concerns of his administration. This means immediate consideration of P. R., which Judge Seabury—his mainstay in the campaign—recommended to the Hofstadter Legislative Investigating Committee last year and has never ceased to urge as the *sine qua non* of any lasting reform.

Ironically enough, the chief obstacle in the way of securing P. R. continues to be the unrepresentative results in New York City elections which P. R. is designed to remedy. In spite of the overwhelming and unmistakable public repudiation of Tammany, a repudiation which relegated its mayor to third place in his contest for re-election and left the "wigwam" only three votes out of six-

teen on the Board of Estimate and Apportionment, there is still a Tammany majority of 49 out of 65 on the Board of Aldermen. If the anti-Tammany sentiment had been reflected in an anti-Tammany majority on this Board as well as the Board of Estimate, it would have been possible for the city's two-chamber legislative body to initiate a P. R. charter amendment without delay. As it is, it will be necessary to go to the legislature again with a request for suitable enabling legislation.

\*

**Attacks Repulsed in Hamilton and Boulder.**—The attempts to repeal P. R. in Hamilton, Ohio, and Boulder, Colorado, made this fall by enemies of the plan in the hope that the general spirit of unrest would be favorable to a change, were both defeated by substantial if not overwhelming margins.

In Hamilton, which defeated a similar attempt only last summer and another back in 1929, the vote was 8,164 to 6,591. The attack was launched, as usual, by certain elements which have remained dissatisfied ever since P. R. put an entrenched political organization out of power the first time it was used back in 1927.

The defense consisted chiefly of printed circulars and paid advertisements by the Charter Commission which drafted the city's P. R.-manager charter, and of articles and editorials in the *Hamilton Journal*. The argument of the defense, which was amply justified once

more by the results of the city's fourth P. R. election described below, was expressed by the Charter Commission as follows:

#### Stand By The Charter

The P. R. method of voting was made a part of the city charter because we considered it essential to the success of the city manager plan of city government. Results over a period of six years have shown that it cannot fail to produce a council truly representative of all the people of Hamilton.

Now, for the third time, an effort is being made to throw out P. R. If the proposed amendment should carry it would be possible in the future for an organized minority group to elect a majority or all of council. And this control by minority would surely lead to a return of the spoils system.

Stand by the charter! Let us keep the administration of the city on its present efficient, businesslike, non-political basis. Let us hold fast to that which has proved to be good!

In Boulder, the defeat of a similar amendment by 1775 votes to 1215 followed a much more energetic educational campaign than was considered necessary in Hamilton. Alarmed by the amount of misinformation which they found current about P. R., friends of the charter called on the National Municipal League for assistance and Mr. Hallett spent nine days in Boulder working with the quickly organized City Charter Committee. Sixteen organizations and three groups of university and high school students were addressed; statements by members of the original charter convention of 1917, a series of articles, and a full-page advertisement signed by 141 prominent citizens were printed in the *Boulder Camera*; a list of names, addresses, and phone numbers of Boulder people qualified to give authentic information was made public; and house-to-house work was done by a group of church workers and four volunteer students from Colorado University.

In the midst of the campaign the *Boulder Camera* reversed an earlier editorial stand against P. R., saying generously:

We fear we have not given it ["P. R."] the consideration we should have. It can be said for it that we have had good city councils without fights and bad blood engendered by partisan campaigns.

The weekly *Journal* also helped.

The Ministerial Association and the Board of the Junior Chamber of Commerce took formal and unanimous action in support of P. R. and against the amendment. Petitions

for the amendment had been circulated with petitions for repeal of a local prohibition section of the city charter, which was likewise defeated; but friends of good government rallied to the defense of P. R. regardless of their attitude on the liquor referendum.

In Boulder, as in Hamilton, this was the third time that an attack on P. R. had been defeated. The city's ninth P. R. election, held on the same day, is described below.

\*

**Charter Ticket Wins Again in Cincinnati.**—For the fifth time in succession the P. R. election of Cincinnati's city council has given a majority to the City Charter Committee, which is responsible for the recent phenomenal record of good government in that formerly corrupt and boss-ridden city. As in the last election the Charter Committee elected five, the Republican organization four.

The election was hotly contested, with the utility companies actively assisting the effort to overturn the independent majority because of that majority's sustained fight for lower rates. The organization put forward the strongest list of candidates it has so far offered and made the popular appeal for "economy," even though the city government has maintained its enviable record of performance in every department on the lowest tax rate of all American cities between 300,000 and 800,000 population.

This year again it seems more than likely that the organization would have won if it had not been for P. R.<sup>1</sup> The Charter candidates had a slight majority of the first choices but there have always been some voters who supported only the Republican or the Democratic part of the Charter ticket, two of the three papers had been supporting mixed tickets, and the transfer of Mayor Wilson's huge surplus (18,623 above the quota of 15,538) showed that much of his support was due to personal popularity and would not have been available for a straight Charter slate. At the end of this transfer the organization candidates were in the lead by a total of more than one thousand votes. It was only when the 5,693 ballots of a defeated unattached independent were examined and found to be marked with a majority of next choices for Charter candidates that the fifth Charter seat seemed as-

<sup>1</sup>See the *P. R. Review* for January 1931 and January 1932.



sured. The P. R. rules brought the anti-organization votes together on their rightful majority of successful candidates even though they did not support any single slate in its entirety.

Though two of the ablest of the outgoing councilmen were unfortunately defeated—Julian A. Pollak, Charter, and Alex. Patterson, Republican—the new council will compare very favorably in personnel with any the city has ever enjoyed. On the Charter side Mayor Russell Wilson and Charles O. Rose, independent Republicans, and Edward B. Imbus and Anthony B. Dunlap, Democrats, were re-elected, and Mr. Pollak's place was taken by James A. Wilson, vice-president of the American Federation of Labor and president of the Pattern Makers' League of North America, who was sent abroad on important missions by both President Wilson and President Roosevelt.

On the Republican organization side the changes were greater. Judge W. Meredith Yeatman (first elected as an independent in 1927 and recently showing renewed leanings in that direction) did not run for re-election, and not only Mr. Patterson but Frank A. B. Hall, negro councilman, failed to poll the enlarged quota resulting from the increased total vote. Their places were taken by Dr. Glenn Adams, Willis D. Gradison, and James G. Stewart. Judge Joseph H. Woeste was the only organization member to be re-elected.

As in previous P. R. elections nine out of every ten who polled valid ballots helped elect candidates for whom they had voted.

\*

**Hamilton Retains Good Government Majority.**—Hamilton's independent "Charter" group—so-called from the fact that its activities in drafting and electing capable candidates have always had the endorsement of the charter commission by which the present city charter was prepared—elected five councilmen out of seven for the third time in succession in the P. R. election of November 7. The record of good government referred to in our last issue has thus been endorsed once more by approximately five-sevenths of the city's voters.

Perhaps even more remarkable than the sustained success of the Charter group is the nature of the campaign by which it was accomplished. Each of the seven Charter candidates used a little folder with his picture, a brief

personal statement, the names of the seven candidates on the ticket, an appeal to vote "no" on the repeal of P. R., a summary of accomplishments for the past six years, and the following unusual advice from the Charter Commission, which was also printed in paid advertisements:

We present seven men for your consideration. If your favorite candidate is not among them, we suggest that you vote for him as your first choice, then for all the Charter candidates in the order of your preference. There will be 25 names on the ballot. To be sure that your vote will count, you should vote for at least 12.

Under P. R. this magnanimous attitude toward other candidates proved the soundest of policies. Starting with only 53 per cent of the first choices the Charter ticket picked up support consistently from every candidate that was eliminated, until at the end of the count 70 per cent of all valid ballots were counting for Charter candidates because the voters had expressed a preference for them over any others who turned out to have a chance of election.

Those who have followed the history of Hamilton under P. R. will remember that at the first P. R. election, in 1927, the Charter group elected four and the political machine previously in control elected only one, August Biermann, Jr., who proceeded to cooperate very satisfactorily with the new majority and has been an independent member of the council ever since (though defeated by a small margin, still as an independent candidate, this fall). At the second election the machine group repudiated Mr. Biermann and put what looked like a strong ticket in the field, only to have it fall short of the necessary quota of support to elect even one after the people had had two years' experience with the new regime. Mr. Biermann, without organized support, was re-elected. At the third election the machine group did not even nominate candidates and the council chosen consisted of five Charter men and two independents.

This fall there was once again an opposition ticket, though this time the old machine group formed only a part of its support and kept as much as possible in the background. One of the two unattached councilmen, Leo J. Welsh, was endorsed, with other candidates who had run well independently the time before. The resulting "Citizens'" ticket polled almost exactly two-sevenths of the first-choice votes and duly elected two of the seven

councilmen, though only one of them was among the first seven on the count of first choices. The two chosen were Mr. Welsh and Caleb D. Dodsworth, a moulder, who represents the labor union element more directly than any member of the previous council. Thus in Hamilton as well as Cincinnati labor has this time taken advantage of the opportunity given by P. R. to elect one of its own leaders to represent it.

On the Charter side Mayor Raymond H. Burke led the ticket with a surplus of first-choice support; Dr. Mark Millikin, well-known single-taxer, and two prominent business men, Edward F. Warndorf and Paul Benninghofen (appointed to fill a vacancy) were likewise re-elected; and John A. Schwalm, manager of the Rialto Theatre, replaced Councilman Homer C. Ferguson, who had served three terms in the council.

There remain three councilmen, Mayor Burke, Dr. Millikin, and Mr. Welsh, who have served continuously since P. R. went into effect. Hamilton's experience gives striking confirmation to the contention that when both majorities and minorities are properly represented ample continuity of personnel is assured.

Eighty-four per cent of those who cast valid ballots helped to elect councilmen for whom they had voted and fifty-five per cent saw their very first choices elected.

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**A Dramatic Election in Boulder.**—Most of Boulder's council elections in its sixteen years of P. R. experience have been lacking in spectacular qualities. Ordinarily there have been no recognized issues and a competent group of representative individuals has been chosen with very little excitement. In only one past election has there been any definite alignment, that of 1923, when P. R. gave the majority two places and the minority one. (Boulder elects only three of its nine councilmen at a time.)

This year Frederick D. Bramhall, professor of political science at Colorado University, entered the race with a strong declaration in favor of a thorough investigation of electric rates and whatever action such an investigation might suggest. This was an issue which had a strong appeal to a large part of the city's voters. On the other hand it filled with alarm a large number who owned utility company stock. The one local daily, the *Camera*, fearing that Mayor Howard H.

Heuston, an able councilman but also a utility company physician, might suffer from the attack, rallied to his support in repeated editorials.

When the P. R. votes were counted on November 7 it was found that no less than sixty-four per cent of all the first choices had concentrated on these two candidates, and both were elected with votes to spare. With only 766 ballots required to elect, Professor Bramhall had the first-choice support of 1184 and Mayor Heuston of 794. The outcome illustrated the general tendency of P. R. to elect candidates who raise issues and stand for something in contrast to the colorless hail-fellow-well-met who thrives on plurality elections because he makes fewer enemies.

The *Camera's* editorial comment the day after election is of interest:

The personnel of the city council as it will stand next January is representative of the citizenship of Boulder . . . We shall have a council of honest men, with no axes to grind . . . The light question will involve a great deal of careful consideration. The period for negotiation for new rates will have arrived next year and experts will necessarily be employed to ascertain what is a fair rate. If the present rates are found excessive the fact should be ascertained and reduction demanded.

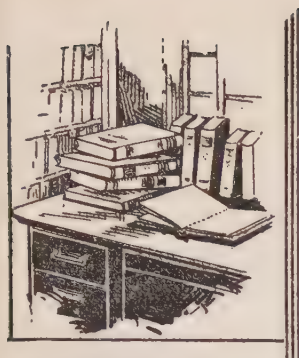
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**Other Victories.**—Much to the surprise of political prognosticators the county home rule amendment passed in Ohio on November 7. This means that Ohio counties will no longer be shackled by constitutional limitations and will have the same sort of opportunity to improve their structure and election methods that has brought such gains to the cities of Cincinnati and Hamilton.

In Pittsburgh the Coyne machine, which blocked all optional P. R. and city manager legislation in the last session of the Pennsylvania legislature, was overwhelmed on November 7 by a coalition of Democrats and independent Republicans. Among the five councilmen chosen are Representative John J. Kane, who sponsored the Pittsburgh optional P. R.-manager bill in the lower house, and Representative Thomas J. Gallagher, who staunchly supported it. Mayor-elect William N. McNair is known to favor such home rule legislation.

In Philadelphia on the same day the Vare machine, which coöperated with the Coyne machine last winter in blocking home rule, was overwhelmed by a similar coalition.





## RECENT BOOKS REVIEWED

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EDITED BY EDNA TRULL

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**Pennsylvania Government, State and Local.** By Jacob Tanzer and Harold F. Alderfer. Harrisburg, The Pennsylvania Book Service, 1933. 359 pp. \$3.00.

The authors of this volume, in their preface, express their purpose "to present as clearly and concisely as possible within the limits of one volume the essential features of the organization, functions, and procedure involved in state and local government in Pennsylvania." They have done this admirably. The book is primarily a presentation of fact, but the material is so skillfully handled that it is interesting from the popular point of view as well as the academic. *Pennsylvania Government*, however, is not only a book for the lay public and college classes; it contains those innumerable specific details which are of concern to the more serious student of government.

The arrangement follows the generally orthodox plan—starting with the People and running through the major phases of government structure and administrative function to the relationship of the state to the federal government and its sister states. There is very little political philosophy in the volume, its emphasis being in description, but the authors allow themselves a final chapter of prophesy in which they suggest probable changes. Brief mention of these changes serves to indicate not only the probabilities, but present practices in Pennsylvania. For instance, the property qualification for voting may be dispensed with; the direct primary may be modified; a civil service system for employment may be adopted; state courts may be unified; state supervision over local governments may be extended, especially in financial

matters; the city manager plan may be more widely authorized and adopted; the property tax may be modified and more equitable assessments provided as part of a general improvement in the tax system and tax collection; state lines may become unimportant as modern boundaries; and the entire constitution may be revised. The extent of these changes, and the speed with which they are accomplished will depend upon the amount of interest shown by the citizens in the activities of the state.

In view of the somewhat limited practical usefulness of so many of the "general" books in the field of government it is with genuine appreciation that we find a book covering so adequately a field, which, though large, may be treated comprehensively and specifically. Dr. Tanzer and Dr. Alderfer are to be congratulated.

E. T.

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**The Local Debt of New York State by County Areas.** By Meech, Harmon, Lytle and Blackmore. Buffalo, 1933. 37 pp. mimeo.

Here is a study with a value vastly out of proportion to its unassuming appearance and brevity of presentation. It is a treatment, in summary form, of the local debt of a state, New York; but the meaningless jumble of legally constituted borrowing areas is ignored and the realities of community debt burdens emphasized. The disturbing aspects of the overlapping debt problem, in relation to high taxes and unstable credit, have become increasingly a matter of concern to students of local government. This study is a graphic portrayal of the actual situation in our most

populous state. The county, with its inclusive political subdivisions, all primarily dependent on the general property tax for revenue, is used as the unit. The resultant debt figure shown in each case is the combined county, city, village, town, school, and special district debt. Numerous charts and tables relate these inclusive figures to the various factors of population, area, valuation, economic characteristics, and originating units.

The authors' conclusions, some of them related primarily to legally controlling factors within the state but all of them generally applicable, are terse and pertinent. They recognize the futility of most existing legal borrowing limits, emphasize the devious ways in which communities become burdened with debt for which logically they should not be responsible, and, in reference to special district debt, point out very succinctly that "the need for corrective legislation which will prevent the pledging of a town's or county's faith to pay bonds issued for real estate development projects is made all too apparent by this situation. Innocent taxpayers should not be called upon to assume the debt incurred for projects promoted by a few speculators, who frequently risk little or no money of their own."

Among their more generally applicable recommendations are compulsory capital budgets, requirement of partial pay-as-you-go financing, bonds limited in term to not more than three-fourths of the life of the improvement, and an over-all limitation on the debt which may be legally incurred by any county area.

FREDERICK L. BIRD.

**The Policeman's Part in the Traffic Accident Problem.** By Maxwell Halsey. Report by the Special Committee of the International Association of Chiefs of Police, in Coöperation with the National Bureau of Casualty and Surety Underwriters. New York, 1933. 32 pp. mimeo.

Declaring that traffic laws exist to prevent accidents, this report urges that violations be put upon what Mr. Halsey terms an *accident*, rather than a *legal*, basis. It should prove of great value to police heads, traffic engineers, and other students of accident problems. An effective organization is suggested

to facilitate accident prevention and focus public as well as police attention on danger spots, more serious violations, and proven irresponsible drivers. Two points of the program will strike every reader as logical: investigation by trained squads to secure convictions for every traffic violation that results in an accident, and the use of traffic schools to make punishment remedial. In all, ten lines are enumerated upon which the work of education, engineering, enforcement, and punishment might be laid down. Others beside Mr. Halsey on the commission making the survey were John B. Blandford, Jr., chairman, Director of Public Safety, Cincinnati, Ohio; John P. Smith, Acting Commissioner of Detroit, Michigan; Chief Oscar G. Olander, of the Michigan State Police, Lansing, Michigan; and Chief of Police R. B. Jordan, of Richmond, Virginia.

WADE S. SMITH.

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**City Cost Trends.** By William Parr Capes. Albany, New York State Conference of Mayors and Other Municipal Officials, Bureau of Training and Research, 1933. 37 pp. \$1.00.

In response to the requests of city officials and other interested taxpayers, Mr. Capes has prepared this volume, the sub-title of which is *An Analysis of the Current Expenditures of New York State Cities for the Last Fourteen Years*. Taking the years 1918, 1923, 1928, and 1931, the author offers a series of tables showing the expenditures of each of the cities (excluding New York, Buffalo, and Rochester) for the major governmental purposes, the per capita costs, and the ratio to total cost of government. The summary for all the cities is presented not only in tabular form but also in a series of diagrams showing graphically the trend in each function—general government, protection of persons and property, conservation of health, sanitation, and promotion of cleanliness, highways, charities and corrections, education, recreation, public utilities, interest, and totals. All this is both interesting and valuable. Of even greater interest, however, are the brief pages in which the author, aided by the statistics presented and his long experience with municipal affairs in New York, gives his conclusions and suggests possible future trends.

**Unemployment Relief Legislation, Federal and State, 1933.** By Marietta Stevenson and Lucy Brown. Chicago, Public Administration Service, 1933. 19 pp. Twenty-five cents.

As Mr. Ascher so aptly says in his foreword, a manual of current legislation has its justification in any year, and a manual of relief legislation is of special interest in 1933. Enactments for which social workers have long been pleading have been made in 1933, and have aroused the concern and support of the general citizenry to a marked degree. This brief exposition and analysis of unemployment relief and industrial recovery laws, made by two members of the staff of the American Public Welfare Association, will be an essential tool for professional social workers and legislators, a boon to the interested lay public, and, indeed, an important document for the social historian.

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**Prepayment of Real Estate Taxes.** League of Wisconsin Municipalities, Madison, 1933. 13 pp. mimeo. Seventy-five cents.

Although a few Wisconsin municipalities had arranged for partial payment of taxes prior to 1933, there was, except in a few cases, no specific legal authority for this procedure until the 1933 legislature passed a statute requiring city, village, and town treasurers to accept partial payments in advance. This brief pamphlet outlines the various types of procedure which may be followed and suggests forms which may be used in connection with keeping the necessary records.

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#### MUNICIPAL REPORTS

**Berkeley, California.** (82,109). *Civic Affairs, 1932-33* (Tenth Annual Report of the City Manager). By Hollis R. Thompson, City Manager. 70 pp.

**Fort Atkinson, Wisconsin.** (5,793). *Annual Report of the City of Fort Atkinson* for the fiscal year ending December 31, 1932. By A. J. Koenig, City Manager. 40 pp.

**Two Rivers, Wisconsin.** (10,264). *Advancement of Two Rivers, Wisconsin* (Seventh Annual Report, 1932). By E. J. Donnelly, City Manager. 52 pp.

These three reports represent some outstanding accomplishments in municipal government and contrast sharply with the records of many cities during the present era. So far as the reports themselves are concerned Berkeley has just about everything a model report should have—attractiveness, well-chosen illustrative material, an informative letter of transmittal, and an emphasis upon important facts—that makes a perusal of its pages a pleasure indeed. The number of employees and total expenditures are given at the beginning of each departmental report. This helps greatly in orienting the reader as to the relative personnel and fiscal importance of each activity. The Fort Atkinson and Two Rivers reports, while very commendable, do not reach the high mark of Berkeley. It is doubtful if many municipal reports will challenge seriously so high a standard.

The accomplishments in Berkeley include a reduction of 12 per cent in total city expenditures under the previous year; a reduction in infant mortality rates from 27.5 in 1931 to 24.8 in 1932, the lowest since 1924, when it was 51.4; a crime rate of 1,461 per 100,000 population as compared to 1,596, the average for eighty-five other cities in the United States of the same population group; a fire loss of 65 cents per capita as compared to approximately \$4.00 for cities as a whole in the United States that year; a tax delinquency of 7.3 per cent; and \$243,050 in cash at the end of the year.

Fort Atkinson, too, can point to some noteworthy achievements—the lowest tax rate in twenty-six years; no bonded debt, or better still \$80,600 bonds outstanding, and \$86,000 in sinking fund with which to redeem them; fire loss of 26 cents per capita; and a cash balance of \$57,000 when the year ended.

Two Rivers also lays claim to some important records—8½ cents per capita fire loss, a reduction in auto accidents from sixty-seven to forty-eight for the year; and a reduction in tax rate from \$12.15 to \$10.01. There may be more achievements worthy of mention but they do not stand out so as to be easily identified. If cities generally issued reports such as these, the mystery concerning city government in this country would soon disappear.

CLARENCE E. RIDLEY.

The University of Chicago.





# GOVERNMENTAL RESEARCH ASSOCIATION NOTES

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EDITED BY ROBERT M. PAIGE

*Secretary-Treasurer, G. R. A.*

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**The Bureau of Governmental Research of New Orleans.**—During the past month the Bureau has been busy writing a new ordinance for the Parkway Commission, reorganizing the janitorial service at the city hall, investigating proposed state laws and their effect on New Orleans' taxpayers, and preparing data necessary for the consideration of federal aid in New Orleans under the National Industrial Recovery Act.

The mayor authorized the Bureau to rewrite the ordinance for the Parkway Commission. The proposed document had already had one reading before the Commission Council, but had met with objections. The Bureau has rewritten the ordinance to include overlapping terms for the commissioners, to eliminate the red tape in obtaining permits for the sale of flowers, and to provide the city attorney as legal counsel for the Commission, thus adhering to the principle of centralized legal service.

Due to the various separate departments at the city hall under the commission form of government, the janitorial service has been very decentralized and grossly inefficient. The mayor has agreed to the efficacy of a centralized janitorial service, but finds his hands tied due to the political machine under the commission form of government, which provides for no central administrator. This is another instance of the weakness of the commission form of government. The Bureau is hopeful, however, of bringing enough pressure to bear to produce the desired centralized janitorial service.

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**Griffenhagen and Associates.**—The firm has recently completed a survey of the state

government of Wyoming and a report has been presented to the state authorities. Bills embodying many of the changes recommended will be introduced at the next session of the legislature and the firm is assisting in the preparation of this legislation.

A survey of the state government of Kentucky is being made by the Kentucky Citizens Advisory Committee, Governor Ruby Lafoon, chairman, and Robert Vaughan, of Louisville, secretary. Griffenhagen and Associates are conducting the technical studies and preparing the report for this committee. The firm has also been retained by the Kentucky Tax Reduction Association for a study of county government.

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**Detroit Bureau of Governmental Research.**—The director of the Bureau, Lent D. Upson has served during the past year as the director of inquiry for the Michigan State Commission of Inquiry into County, Township, and School District Government. A series of reports have been issued by this Commission. The most recent one, "Local Relief to Dependents," is by Miss Opal V. Matson, a member of the Bureau's staff.

The data gathered during this study show conclusively that present methods of administering relief to dependent persons are ineffective and unduly expensive. The centralization of the administration of all outdoor relief, mothers' pensions, soldiers' relief, county infirmaries, and various other types of relief work now carried on by diverse agencies in a county welfare department is recommended. It is also recommended that county welfare directors be approved by the state welfare director before appointment.

**Philadelphia Bureau of Municipal Research.**—The Bureau has recently called public attention to the progress which the municipal government of Philadelphia has made during the past five years. Election methods have been improved by the installation of voting machines and by a reduction in the number of election districts. The futile December assessment of voters which had been costing Philadelphia more than \$100,000 a year has been abolished. The city's financial administration has improved with the comptroller curbing the mandamus evil and insisting that provision be made for the payment of floating debt, and the mayor for the first time using his power and prestige to enforce reductions in the budgets of county departments. Other important advances include the adoption of a comprehensive zoning ordinance and a more constructive handling of transit problems.

The Bureau has also recently published a report on the inspection of the work of private contractors on city construction projects. The field investigation in this inquiry was made in 1930 and 1931 when the city was still engaged in construction work on a large scale.

For the improvement of the city's inspection work, the report suggests, among other things, the following measures:

- (1) Strengthening of the civil service process of selecting inspectors, especially the elimination, or at least the curtailment, of the practice of making provisional appointments;
- (2) The introduction of a more formal system of training new inspectors;
- (3) Application to the inspection service of the principles of classification and pay embodied in the Jacobs report;
- (4) Discontinuance of the practice of contractors of giving gratuities to inspectors;
- (5) Reducing to a minimum the opportunities the inspector has of rewarding contractors at the city's expense for gratuities received. This may be done by close engineering supervision and by establishing better control over force-account work;
- and (6) Encouraging the inspectors to organize for the purpose of self improvement and the building up of morale.

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**Woonsocket Taxpayers' Association.**—During the past year the Association has published a series of bulletins dealing with the cost

of government in Woonsocket. These bulletins are issued under the general title *Public Affairs*. The most recent bulletin outlines the reductions in expenditures which have been made in the last two years by the city. Other bulletins dealt with Woonsocket's bonded debt, present and future outlook, the 1933 budget, the relief situation, and assessed valuations.

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**Arkansas Peoples' Conference on Government.**—The first issue of a series of information bulletins to be published each month hereafter was distributed in October. This bulletin announces that a plan of state government reorganization is being formulated by a committee of the Conference under the chairmanship of Will G. Akers of Little Rock. The reorganization of county government is being studied by a committee under the chairmanship of Robert Snowden of Hughes. The school problems of the state are being studied by a joint committee, one section under C. E. Prall, Dean of the University of Arkansas College of Education, dealing with technical educational matters and the other section under C. A. Walls of Lonoke dealing with school finance.

The conference has assumed leadership in the promotion of Citizens' Councils for Constructive Economy in Government throughout the state.

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**Buffalo Municipal Research Bureau.**—A study of the cost of elections in Buffalo and Erie County has been completed. In a thirty-six-page report the Bureau presents in detail the various elements in the cost of elections and shows how this cost could be reduced to less than one-half of the average annual cost at a saving of more than \$100,000 per year. The reduction in the number of election inspectors per election district from four to two, the removal of "dead wood" and mimeographing instead of printing the registration lists, the omission of primary in districts where there is no contest or the adoption of a system of permanent registration, and the reduction in present excessive cost of maintaining election booths and voting machines are some of the recommendations of the Bureau.

**Vermont State Chamber of Commerce.—**

A town report competition is being conducted by the Chamber. Diplomas of supreme merit and diplomas of superior merit will be awarded to towns in each of six population groups. The reports will be judged on the manner in which (1) the budget is set up; (2) the balance sheet and financial status of the town set forth; (3) the distribution of expenditures over a series of years presented; and (4) bar charts and graphs are used to display graphically relevant financial facts. Professor K. R. B. Flint, director of the Bureau of Municipal Affairs of Norwich University, is chairman of the committee which is in charge of this project. The judges in this contest will be officials of New Hampshire, the governor, state comptroller, and state tax commission. The governor and other Vermont officials have consented to serve as judges in a similar contest which may be conducted in New Hampshire.

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**Washington Bureau of Governmental Research.**—This Bureau was formed in January, 1932, as a state-wide organization to promote economy and efficiency in the government of the state and in its local taxing districts. Prior to the organization of the Bureau the Washington State Taxpayers Association was formed with local branches in most of the counties of the state. The Bureau works in close coöperation with this Association.

In August the Bureau published an analysis of taxes in the state of Washington showing the amounts levied for various purposes and the amounts levied by various counties. The data contained in this report was presented to the annual conference of taxpayers associations affiliated with the Washington State Taxpayers Association.

Major A. A. Oles is the director of the Bureau.

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**Lake County Taxpayers Association**

(Gary, Ind.).—During the past year the Association has made analyses of all receipts and expenditures of the county and comparisons with expenditures of prior years. The delinquent tax situation has been examined and estimates of probable delinquencies in 1934

formulated. Salaries paid county employees have been compared with salaries paid for like work in governmental and private business both in Lake County and outside. The salary study will be the basis for urging a general reduction in county salaries if such reduction seems to be necessary. The 1934 budgets of the county and townships and cities of the county were also studied in detail and recommendations presented to public officials.

M. W. Madden, the auditor and director of research for the Association was formerly associated with William H. Book, until recently the director of the Civic Affairs Department of the Indianapolis Chamber of Commerce, in the preparation of reports dealing with Indianapolis budgets.

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**New Mexico Taxpayers' Association.—**

A survey of Santa Fe County assessments has been completed by L. B. Herring, a graduate student at the University of New Mexico. This survey was sponsored by the Taxpayers' Association as a demonstration of a method which might be applied by taxing authorities in establishing a scientific basis for assessing property. One hundred and fifteen properties which were sold during the years 1929 to 1933 were investigated. For the period as a whole property was assessed at 55 per cent of its sale value. However, the increase in the ratio of assessed values to sales values during this period indicates an approximate drop of 25 per cent in property values. The most important conclusion to be derived from the investigation is that the absence of a scientific assessment system has resulted in serious discriminations. Ranch properties are apparently assessed at from 5 per cent to 84 per cent and residence properties at from 26 per cent to 121 per cent of sale price.

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**Kentucky Tax Reduction Association.—**

This recently formed Association now affiliated with the Governmental Research Association is engaged in research studies of local government in six counties and the school taxing districts therein. One of these county studies is being made by the staff of Griffenhagen and Associates and will be used as a basis for suggested changes in the county budget law. This law at present is inoperative as a result of a ruling of the Kentucky attorney-general.



All six of the county surveys are in representative counties selected on the basis of high, medium, and low tax rates, good management and poor management, type of business activity, size, population, and location. The completed series will be fairly illustrative of county government in Kentucky.

After the next regular session of the legislature, which will convene in March, 1934, the Association expects to extend the scope of its work to municipalities and to undertake a series of municipal government surveys.

The Association had its beginning in a meeting of fifteen prominent Louisville citizens called together in December, 1932, by Isaac Hilliard. These men were the chief executives of large corporations paying about 10 per cent of the total tax bill in Kentucky. They agreed to sponsor the Association provided other large taxpayers throughout the state could be induced to join. A budget of fifteen thousand dollars was raised promptly and active work was begun June 1, 1933. The secretary of the Association is George T. Holmes, a graduate of the University of Texas (A.B. and LL.B.) and an experienced sales executive and publicity and organization man. The staff includes C. M. Stevenson and J. E. Wert both of whom have received their training at the University of Kentucky under Professor James M. Martin of the Bureau of Business Research.

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**Public Administration Service—Consulting and Research Division.**—The NATIONAL MUNICIPAL REVIEW for July carried the announcement of the organization of the consulting and research division of Public Administration Service. During the past year P. A. S. has made installations of public works records, cost accounting, general accounting, or budget systems, in the cities of Newport, Kentucky; Flint and Ann Arbor, Michigan; Shorewood, Wisconsin; and Niagara Falls,

New York. A survey of the finance department and accounting system of the city of Newark, New Jersey, was made for the Citizens' Advisory Finance Committee and at the request of the city finance director.

The following monographs were published and distributed:

- 1) Some Observations on European Municipal Practices
- 2) Model Financial and Departmental Report Forms
- 3) How to Prepare an Annual Public Works Report

Manuals describing the administrative methods and cost systems of Flint and Ann Arbor, Michigan, have been prepared for the Michigan Municipal League.

Annual public works return forms were distributed to a thousand cities. Returns from over one hundred of these cities were received and analyzed.

Arrangements have been made with the library school of the University of Chicago to conduct an extensive research program in the field of public library administration. Arnold Miles, formerly a staff assistant to Bruce Smith of the Institute of Public Administration on the installation of improved procedures in the Chicago Police Department, has been retained for this study.

At the present time the Service is completing a manual describing a public works installation in Cincinnati and a police installation in Asheville. A model bill for the establishment of a state bureau of criminal identification, information, and investigation will soon be completed.

The Service continues to cooperate closely with several national organizations of public officials including the International Association of Chiefs of Police, American Society of Municipal Engineers, and the International Association of Public Works Officials.



## NOTES AND EVENTS

### **The Fusion Victory in New York.—**

Tammany has been unhorsed again from control of New York City, after sixteen years in the saddle. The Fusion candidates for the three city-wide offices on the board of estimate—F. H. LaGuardia for mayor, W. A. Cunningham for comptroller, and Bernard S. Deutsch for president of the board of aldermen—were victors at the November 7 election, and this was also the case as to the presidencies of three of the five boroughs—Brooklyn, which distinguished itself by electing Raymond V. Ingersoll; Queens, where the Republican incumbent, George U. Harvey, won again; and Richmond, where Joseph S. Palma emerged from a divided and confused field. Thus Fusion has thirteen votes out of sixteen on the governing board.

Tammany, however, retained its hold on Manhattan, its home borough, reelecting Samuel Levy as president and placing its candidates in the county offices of Manhattan (New York County), including William C. Dodge for district attorney. Tammany likewise keeps a city-wide influence by controlling the board of aldermen, which, with its sixty-five single-member districts, is thoroughly unrepresentative, and which for twenty years has been little more than a rubber stamp. It can now be expected to show more activity, as a means of obstructing the new control in the board of estimate. However, the one lone opposition member at present, Joseph Clark Baldwin, 3d, will be joined in January by several other able partners, who should help to make it to some extent a forum of intelligent discussion. The Fusion members will number eighteen.

Samuel Seabury, whose investigation of Tammany was a main factor in the result, was not a candidate, but was prominent in Fusion councils and in the campaign.

The Recovery party, which injected itself

into the campaign when the Fusion movement showed unexpected strength, ran ahead of Tammany in the case of some candidates, including Joseph V. McKee, former acting mayor, whose vote exceeded that of Mayor O'Brien by a small margin. He failed to carry his home borough, the Bronx, but the Recovery candidate for borough president, James J. Lyons, was successful and about half of the non-Fusion aldermen elected were on both the Tammany and the Recovery tickets.

The Tammany attempt to have the voters authorize Mayor O'Brien to appoint a charter commission failed.

The new administration will be faced with a budget prepared by the incumbents, and will have many difficult problems. One of these will be to resolve the conflict between single-eyed efficiency and the desire for building a permanent organization from the diverse elements of the movement. Another is that of steering a course between the demands for rigid economy made by many Fusion supporters and the vision of a constructive, progressive, and socially-minded program held by the liberal elements of the movement and indicated in the record and reputation of mayor-elect LaGuardia.

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**Liquor Taxes as an Aid to Municipal Finances.**—A discussion of liquor control, at the American Municipal Association convention, resulted in a resolution which indicated that cities of the thirty states represented are definitely interested in securing an equitable share of tax revenue from liquor when repeal becomes effective. The resolution, anticipating the probability that the federal government will endeavor to get the major portion of tax revenue from intoxicating liquors, as it has since the legalization of beer, recommended that "the state leagues of municipalities in co-

operation with the American Municipal Association make an organized effort to procure for cities and villages a fair share of the tax revenues from the sale of intoxicating liquors, since it is just as important that municipalities be able to balance their budgets as it is in the case of the states and the federal government." Responsibility of regulation and the fact that cities and villages are now practically confined to the general property tax for source of revenue, while the state and federal government can choose other sources, were given as reasons why the cities should get a fair share of the revenue from anticipated liquor taxes.

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#### **Aiding Cities on P. W. A. Problems.—**

The task of getting applications of cities to the Public Works Administration into shape for speedy action is being attacked by some twenty-five expert service men recently put in the field under supervision of the American Municipal Association, and assigned to the state leagues of municipalities, which make up the membership of the Association. The field men are concerned with projects already under way, rather than with promoting new ones. City officials who need help are urged by Paul V. Betters, executive director of the Association, to get in touch with their state league headquarters.

A resolution adopted at the Association's convention at the end of October provided for a committee of the American Municipal Association to confer with Secretary of the Interior Ickes, and coöperate with him in securing state legislation which will enable the cities to participate more fully in the P. W. A. program. Another resolution suggested that the P. W. A. earmark public works funds now remaining from the \$3,300,000,000 appropriation, for local projects, even though it is not possible to pass upon all municipal applications prior to January 1, 1934.

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**West Virginia Still Ponders.**—Inasmuch as the West Virginia Supreme Court of Appeals refused October 27, 1933, to reconsider its decision that constitutional levy limitations are "absolute" and that debt services must be levied before current expenses are met, Governor H. G. Kump has called the state legislature into the third session of the year (see J. F. Sly and G. A. Shipman, "West Virginia S. O. S.," *NATIONAL MUNICIPAL REVIEW*, v. xxii (Nov., 1933), pp. 548-554). The governor's

call for the session is broad with ample opportunity for the legislators to consider every angle of the tax debacle. The following items bearing on the fiscal situation are included:

(1) The enactment of enabling legislation under the Tax Limitation Amendment to conform with the recent ruling of the Supreme Court of Appeals.

(2) The raising and distribution of additional revenue for municipalities, counties, and schools.

(3) The relief of municipalities by a) simplifying municipal government; b) authorizing the transfer of certain funds; c) providing for additional sources of revenue to be levied by the local unit; d) empowering local subdivisions to promote self-liquidating projects and to borrow money for this purpose.

(4) The enactment of "general legislation to meet the unprecedented problems of local subdivisions and to create agencies for raising and distributing revenue in order to aid local services and to relieve local debt."

(5) The proposal of constitutional amendments looking toward a fundamental solution of the tax tangle.

In the letter which accompanied the call, Governor Kump set forth the gravity and complexity of the situation, pointing out the myriad of legal questions which arise under the Tax Limitation Amendment. A multitude of suggestions for solving the problem has come from legislators, private citizens, and local organizations as well as from a very much aroused state press. In a general way, they include the following:

(1) That the state assume payment of county and district road bonds and make a direct levy to carry the burden;

(2) That the gasoline and automobile revenue be distributed to local agencies and the state be authorized to lay an extra direct levy to meet its road debt;

(3) That the district school bonds be consolidated in each county;

(4) That the state department of public safety be enlarged and authorized to be responsible for local police protection;

(5) That \$6,000,000 additional state aid be given to the public schools;

(6) That a state constitutional convention handle the whole problem.

In regard to new sources of revenue suggestions have been more general, and aside from proposals looking toward a complete reëxamination of the indirect taxation field, they include:

(1) An additional levy on public utilities;

(2) A graduated net income tax,—50 per cent of the amount paid to the federal government;



(3) Luxury taxes,—a state tax on cigarettes, malt, public utility meters, telephone coin boxes, a stamp tax on legalized beer, and so forth;

(4) An increase in the gross sales tax, and

(5) The introduction of a general commodity sales tax.

All proposals stress the necessity of drastic reduction in operating expenses. Numerous suggestions for the consolidation of local units and agencies have been made and the structural reform of government is urged wherever possible.

The legislature will convene on November 21. In the meantime schools continue on state-aid funds; local government officials work without pay, while the citizenry looks hopefully to the state's solons for a solution of their taxing dilemma.

FRANCES P. DELANCY.

Bureau for Government Research  
West Virginia University.

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**Standard Report Forms for Massachusetts Towns.**—The long-continued efforts of the National Municipal League to improve and standardize municipal reporting have been reinforced by the Massachusetts State Branch of the National Economy League. In its studies of municipal finances in that state the League was greatly aided by the standard forms that have been in use there for a considerable time, and particularly by the annual statistical reports upon the municipalities of the state published by the state department of taxation and corporations.

Feeling that the municipal reports were still capable of improvement, a special committee of the Massachusetts branch studied the matter and Harvey S. Chase, C. P. A., a member of the committee who has had experience with the problem since 1899, in connection with the National Municipal League, the states of Massachusetts and Ohio and the United States Bureau of the Census, prepared a form of annual report suitable for towns and, in enlarged form, for cities.

The report consists of five sections, Section I including Schedule A, surplus or deficiency of revenue; B, analysis of revenue receipts; C, analysis of tax levies; and D, analysis of valuations. Section II gives details of expenditures and receipts. Section III shows the financial condition of the town, by means of current and capital balance sheets. Section

IV is a five-year comparison of revenues and expenditures. Section V consists of officers' and departmental reports.

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**Important Constitutional Amendments in Ohio and Pennsylvania.**—At the November election in Ohio the campaign of several years for the county home-rule amendment was successful. The amendment constitutes an enabling act which permits counties to adopt plans of government emanating either from the county itself or from the legislature as optional plans. It also permits the transfer of county-wide functions from municipality to county, and authorizes city-county consolidation in the most populous centers. More efficient and economical county government should follow if counties make intelligent use of these powers.

Ohio also adopted the old-age pension amendment, and not content with its experience with the old Smith one-per-cent tax law, approved a tax limitation amendment.

In Pennsylvania eleven constitutional amendments were adopted, probably the most important of which is that permitting the consolidation of Pittsburgh and Allegheny County, upon favorable vote of a majority of the votes cast in the county as a whole and also of a majority of the votes cast in a majority of the cities, boroughs, and townships. Previously, approval by a two-thirds vote in a majority of the latter components was required—a very effective obstacle to consolidation.

## COMPARATIVE TAX RATES FOR 284 CITIES, 1933

(Continued from Page 599)

Civic Education by Radio, as well as by the Committee on Citizens' Councils for Constructive Economy of the National Municipal League.

The coöperation and interest manifested by a large number of public officials and citizen agencies has made this tabulation possible, and is acknowledged with appreciation by the compilers. Questionnaires were sent to 310 cities in the United States and 18 Canadian cities, to which replies were received from a larger number of cities and in more complete form than heretofore.

Supplement to the  
**NATIONAL  
MUNICIPAL  
REVIEW**

JANUARY -- 1933

**The Best Practice  
under the City  
Manager Plan**

• • • RICHARD S. CHILDS

A discussion of the original ideals sought in the city manager plan of municipal government and of the practical evolvement of those ideals as disclosed in the course of experience with the plan over twenty years.

A summary of the inter-relationships of the voters, the press, the council and the manager.

Published by the

**NATIONAL MUNICIPAL LEAGUE**

309 EAST 34th STREET, NEW YORK, N. Y.

Volume XXII

No. 1

## FOREWORD

The city manager plan of government, now established in one city out of every five above 10,000 population in the United States, was originated in the now commonly-accepted form by the National Short Ballot Organization (1911) and was developed on paper by the National Municipal League (1915) in the form of the *Model City Charter*<sup>1</sup> to which most city charters have closely adhered in principle,<sup>2</sup> and often in actual text. The National Municipal League has been the clearing house for information as to the working of the plan ever since it originated.

This study of the best practice is fortified by abundant information from councilmen and city managers, disclosing that the actual day-to-day practice under the plan is gratifyingly close to the original theories—closer indeed than the pioneer students dared to hope. This pamphlet, then, happily reports not only ideal practice but an actual practice in conformity therewith which is so universal as to constitute already a solid tradition.

The pamphlet was initiated by Richard S. Childs, chairman of the council and chairman of the Committee on New Municipal Program of the National Municipal League.

In the preparation of this pamphlet Mr. Childs has been assisted by John N. Edy, city manager of Dallas, Texas, who rewrote portions of the original draft; R. W. Rigsby, city manager of Asheville, North Carolina; C. A. Dykstra, city manager of Cincinnati; Clarence E. Ridley, executive secretary of the International City Managers' Association; Louis Brownlow, director of the Public Administration Clearing House; and Murray Seasongood, president of the National Municipal League.

—RUSSELL FORBES, *Editor*

<sup>1</sup>*Model City Charter*, published by the National Municipal League, 309 East 34 Street, New York, N. Y., price 50 cents.

<sup>2</sup>cf. *Loose-Leaf Digest of City Manager Charters*, by Robert T. Crane, published by the National Municipal League, price \$7.00.



# The Best Practice under the City Manager Plan

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BY RICHARD S. CHILDS

*Chairman of the Council, National Municipal League*

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## THE VOTERS

THE voters are responsible for bringing the new government into existence. They owe it to themselves to give it a fair trial. Even the minority who opposed the plan will serve their best interests by showing a sporting attitude. Neither the council nor the manager is responsible for defects in the charter or for provisions of the state law which prevent the government from doing some things some of the people think it should do.

The voters who place self-interest above the welfare of their city will harass the new regime because the traditions and customary performance of city manager government are clean and non-political. Politicians who crave power for spoils' sake, vice rings, gangsters and grafters of all kinds will use every means to discredit the administration, its officers and its efforts. The charter will be called undemocratic, and it will be said that the government has been taken away from the people. The manager will be referred to as a dictator, and his salary will be pointed to as evidence of the waste and extravagance of the new government. This is the common formula. Politicians are notorious for their lack of ingenuity in devising new methods and forms of attack.

The voters should not adopt the city manager plan if they want political or

party government. Politics and this plan will not mix. The history of the plan records an insignificant number of failures, and politics has been in every case the chief cause.

The voters sponsoring the plan should organize promptly and permanently to preserve the principles of non-political, representative and efficient administration, and to support and defend the new officials as long as they adhere to such principles. Evidence of successful effort in this direction is found in Cincinnati, Ohio, in Berkeley, California, and in other cities.

The voters in a city of any size normally cannot give enough time to know all the details of what the government is doing, for government today is a complex thing. They can, however, know the records of those whom they elect to council, and they can satisfy themselves as to the integrity, capacity, fairness and public-mindedness of these officials.

The voters should give the manager a chance to do his work and a chance to sleep; being a conspicuous public servant is no sinecure in any town.

## THE PRESS

The press should encourage the mayor and council (rather than the manager) to do the talking since the mayor and council determine all policies.

The press should refrain from over-

dramatizing the city manager, who, because he is an individual, is easier to dramatize than the council as a body. Let the manager keep out of the limelight, particularly at contentious moments, so that he will not be unfairly crucified on policies which are perhaps not of his creation.

The press should not seize the chance to magnify every controversy in the administration to make a Roman holiday for the citizens. There is good news in orderly, uneventful coöperation and progress, if the reporter knows how to write!

The press should remember that serving the public is a thankless job anyway. Citizens of a superior type, who never sought public office before, can be enlisted to serve ably and unselfishly on the council under the city manager plan; but a reckless, sneering press can drive them out.

#### THE COUNCIL

The council should get together informally after election to begin consideration of the selection of a manager so that the manager can be installed at the beginning of their term of office.<sup>1</sup>

The council should seek the manager; the best candidates often will not make application for the job.

The council should not be deterred from choosing an out-of-town man for manager by the cry "we have plenty of good men right here," etc., for most cities do pick out-of-town managers. The answer is "we want the best man to be had if we have to go to Madagascar to get him." School boards think nothing of picking superintendents from out-of-town and nobody complains of the practice.

The council as the representative body should take pains to be repre-

sentative by continuously ascertaining the sentiment of the voters of all classes and sections, getting around town, ferreting out centers of dissatisfaction and anticipating criticism by showing sympathetic interest and concern.

The council as the representative body, with wide local acquaintance and knowledge of the town's traditions, must find the right balance between the demand for service and the demand for economy and inform the manager what the town will stand for and what it won't. The council is to exhibit the composite viewpoint of the voters, plus information on what the city is doing.

The council should distinguish between its function as a board of directors, and the functions of the old board of aldermen and board of commissioners. Individual members of council should never give orders to the manager or to any of the manager's subordinates; only the composite council, in public session and voting as a group, has authority to determine policies of administration.

The council must learn to deal with the administrative service through the manager, who is the council's executive officer, adviser and consultant. Unless the manager has the integrity and ability to justify this relationship, the council has erred in its selection. The manager is the one officer whose business it is to know all that one person can assimilate about everything the city does or plans to do. It is proper for the manager to know what the council is doing or planning to do, and he has a right to expect council members to draw upon his experience and information in any matter before the council.

The council through the mayor should act as spokesman for its policies, make the speeches, and give out the interviews, and should leave its agent, the city manager, out of controversies.

The council should let the city manager prepare its agenda and require him to provide all facts needed for decisions.

<sup>1</sup>In this connection, the council should read *The Qualifications and Selection of a City Manager*, a committee report published by the International City Managers' Association, 923 E. 60 Street, Chicago, Illinois.

A councilman should adopt the practice, when he wants to bring up a new matter or complaint in council meeting, of telling the manager in advance by 'phone or letter to place the subject on the agenda, thereby giving the manager the chance to collect the pertinent facts. Otherwise the public hears of a complaint or a project and, for want of the facts, the subject lies over until the next meeting and meanwhile a half-truth gets all over town and never is fully corrected.

The council should not permit its members to interfere in the administration of departments or to seek to exercise individual authority in operations under the manager, because of the division of responsibility that readily develops under such circumstances, and because such action is contrary to the spirit of this plan of government. If the manager carefully prepares the agenda, the work of the council can be handled at weekly meetings, with all members of the council on an equal footing as to information and preparedness for discussion.

The council may hold informal non-voting sessions in private, of course, but should not give the public ground for believing that the public sessions are formal recitations of decisions already arrived at in private rehearsals.

The council should not attempt to dictate appointments or even adopt a practice of making formal confirmations of appointments since that would start lobbying by aspirants and leave doubt in the minds of appointees as to who is their real superior. No council member should allow himself to serve as a go-between to importune the manager on matters of appointments, contracts or favors. If a member of council takes up the cause of a candidate for an appointive position the other councilmen will soon have their candidates, too. The councilman's best answer to pressure from his constituents seeking

positions in the city service is: "Go right to the city manager on your merits; if I endorsed you, or introduced you, it might do you more harm than good because I would be interfering with the proper prerogatives of the manager as laid out by the charter, and he might resent it." Such practice, when once understood, suits everybody, including the aspirants.

The council and the manager, it must be remembered, are working toward the same objective; namely, that of clean, non-political and efficient representative government. There should be complete frankness and understanding between them. The manager, if as experienced as he should be, will know his duties; yet he should not be compelled frequently to remind council members of his position in the government.

The council and the manager must understand and appreciate the importance of the mayor's office. On the other hand the council should not encourage any encroachment upon the duties of the manager by referring to the mayor administrative matters discussed in informal meetings. The mayor is the city's ceremonial head, and he or someone delegated by him should represent the city on all public occasions.

The council, and particularly the mayor, should not form the habit of answering complaints and criticisms by saying that the thing complained of is in the jurisdiction of the manager and not the council. Such a reply is a weak evasion striking at the principle of unified government. In such a situation it is proper to suggest that the complaint be placed before the manager whose familiarity with the administrative service will enable him quickly to explain or adjust it. The councilman could with equal propriety suggest his willingness to bring the matter to the attention of the manager.

The council should adopt the practice of taking no action on any impor-



tant matter until the manager has had an opportunity to supply information he may have acquired upon the subject, or to submit an opinion. Members of the council should realize that before the manager has been on the job very long he will have some information upon nearly every proposal that can be brought to the council.

The council can make or break the manager in the public mind. This does not mean that the council must go around pinning medals on the manager; but an occasional expression of confidence in the manager's integrity and judgment, and an expression of general satisfaction with the manner in which he is doing his work will do much to overcome the ever-present whispered criticism directed at the manager and instigated by those who want to hamper him.

#### THE CITY MANAGER

The city manager should, by the orderliness of his procedures, make it easy for the council to understand the city government and its operations, and should never make a mystery of anything he does.

The city manager should provide the council with facts for determining policy and should encourage the council to decide the policy positively instead of passively accepting his recommendations. He should then leave to the council the defense of the policy if it is criticized and should keep off the firing line, so far as possible.

The city manager should see the press representatives frequently, and inform them fully, but should resist being incessantly quoted or pictured.

The city manager should never speak in election campaigns, support candidates or identify himself with any party or faction.

The city manager should leave to the mayor the welcoming of distinguished visitors, the opening of conventions, the laying of cornerstones and the making of after-dinner speeches.

The city manager should be watchful to prevent encroachments by the council on his authority over departmental personnel or of any interference with his right to discipline or discharge employees.

The city manager's most difficult task is to keep his organization "lined up," so that employees will always observe proper channels in reporting and seeking instructions. While most manager charters permit the council members to deal directly with department heads in seeking information, the maintenance of proper organization morale requires that this direct dealing be avoided wherever possible. Committees of council should secure information from the manager's office rather than direct from department officials.

The city manager should prepare the annual budget, recommend a long-term program of improvements, control expenditures, patrol every operating unit and every contract job, know the employees and what they are doing, develop *esprit de corps*, and keep abreast of the advancing art of municipal administration in other cities.

The city manager should let the townsfolk discover his merits for themselves.

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Supplement to the

# NATIONAL MUNICIPAL REVIEW

JUNE -- 1933

## The Search for Facts in Government

How citizens can participate constructively and  
effectively in the improvement of government

Prepared by the Governmental Research Association

Published by the

NATIONAL MUNICIPAL LEAGUE

309 EAST 34th STREET, NEW YORK, N. Y.

Volume XXII

No. 6

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# The Search for Facts in Government

## How Citizens Can Participate Constructively and Effectively in the Improvement of Government

In these stirring times more thought and action are being given to government and to the tax problem than ever before in the country's history. In the greatest city and the smallest hamlet, men and women are uniting to demand that the cost of government be reduced. Unquestionably the present widespread interest in government presents an unequalled opportunity to renovate our governmental structure and to put into effect political and administrative reforms which will not only result in immediate economies but will return dividends each year for many years.

There is danger, however, that angry citizens and selfish or ignorant politicians will eliminate necessary and valuable services while retaining the cumbersome and expensive structure of government, its duplicate activities, its wasteful methods and its unnecessary jobs—danger that the good will be sacrificed while the useless is preserved. Only when citizens have the essential and pertinent facts at their command can they demand an intelligent reduction in the costs of government which works little or no hardship to the public that benefits from the services of government. Such facts are not the product of prejudice or emotion; they are the result of careful study and appraisal.

Governmental research is the term which stands for the type of scientific fact-finding and fact-interpretation

which has produced substantial achievements in the government of many American cities during the last twenty-five years. It is being carried on by local research agencies supported by contributions of citizens, by research agencies which are bureaus or departments of a municipal, county, state or national government, by university research workers, progressive public officials and their national organizations and by many other individuals and groups. Governmental research has become a distinct profession with its own body of knowledge, its own special techniques and methods.

The tools of economy—efficient organization, budget procedure, sound accounting, measurement standards, revealing records, adequate reporting, financial planning, centralized purchasing and personnel administration—have been developed by experts in public administration and scientific management. These are adapted and applied to government by local governmental research agencies. Without the competent use of these tools to secure and to interpret facts, the present struggle of taxpayers will prove fruitless. Governmental research techniques alone can discover the facts, marshal the experience and point the way to permanent results.

GOVERNMENTAL RESEARCH  
ASSOCIATION.

May, 1933.



# Questions and Answers

## A Primer of Government Research

### 1. Why are taxpayers organizing now in all parts of the country?

They are feeling the tax burden as never before. Governments are on the whole no less efficient than they were a few years ago but citizens can no longer remain indifferent to the cost of government. It has suddenly been realized that what has long been "everybody's business but nobody's business" *must* become the business of someone other than political manipulators.

### 2. How are taxpayers organizing?

Every which way! For sporadically expressing indignation. For locking barn doors after horses are stolen. For revising charters. For "driving the rascals out." For fighting budget increases at budget hearings. And for governmental research that coöperatively and constructively studies community needs and public budgets every week in the year, no matter who's elected.

### 3. Is one organization better than another so long as citizens unite?

The aim and method of work is all important. Experience proves that citizens will not stay united on parties, personalities, or antagonisms. For sustained coöperation on governmental matters, citizens must be united by a constructive program based on facts and conclusions derived from the scientific interpretation of these facts. Governmental research and *only* governmental research, can produce such a program. Governmental research discloses the wastes, duplications, inefficient methods, and unbusinesslike practices which, once exposed, cannot be justified, and eliminates these expensive and burdensome expenditures by bringing them forcefully to the attention of public officials, either directly or with the assistance of a spotlight of publicity.

### 4. Where is governmental research carried on at the present time?

The more important of the governmental research agencies are found in the following cities:

New York, Chicago, Philadelphia, Detroit, Los Angeles, Cleveland, St. Louis, Baltimore, Boston, Pittsburgh, San Francisco, Milwaukee, Buffalo, Washington, D. C.; Minneapolis, Cincinnati, Newark, Kansas City, Indianapolis, Rochester, N. Y.; Toledo, Columbus, St. Paul, Akron, Providence, Dayton, Des Moines, Jacksonville, Fla.; Chattanooga, Wilmington, Del.; Duluth, Schenectady, Toronto (Canada), Atlantic City.

### 5. By what name are these organizations known?

Various names are used. The most common is Bureau of Municipal Research or Bureau of Governmental Research. However, "governmental research" is carried on by many agencies which do not use the term in their title. For example: Taxpayers' League of St. Louis County (Duluth, Minnesota); Taxpayers' Research League of Delaware; Citizens' Advisory Finance Commission (Newark, New Jersey); Ohio Institute; Commission on Governmental Efficiency and Economy (Baltimore, Maryland); Civic Research Institute (Kansas City, Missouri); Citizens' Bureau of Milwaukee and Institute for Public Service (New York City).

### 6. How can a governmental research agency be organized?

The first step is to convince a small group of public-spirited citizens that governmental economy can be most effectively secured by supporting a governmental research program. The director of a successful research agency in a nearby city may be asked to spend an

evening with this group. Concrete examples of the achievements of his organization should serve to arouse enthusiasm. Publications of outstanding research agencies should also be secured, to give the group a more definite understanding of what the proposed organization is to do. In some cities the chamber of commerce, real estate board, or one of the service clubs has sponsored the establishment of a governmental research bureau, and has proved especially useful in educating its members to the value of governmental research. Usually the sponsoring organization remains actively a part of the new agency only until such time as it is ready to function as an independent unit.

**7. How are research organizations financed?**

Usually by contributions from public-spirited citizens and taxpayers. Some are financed by a small group; others have large memberships with annual subscriptions ranging from nominal sums to large amounts. In some cases, the taxpayers are asked to contribute a percentage of their annual tax bill (frequently one per cent).

Most research agencies have found that they can accomplish more if they do not have to carry on a continuous membership campaign. Furthermore, as a research agency frequently finds it advisable to work quietly and coöperatively with public officials it is essential that membership be restricted to those who have confidence in the fairness, integrity and good judgment of the governing board of the agency. If possible, therefore, a research organization should be supported by a relatively small group. It is advisable that this group shall not include those who have a direct interest in contracts or franchises granted by the government.

**8. What is the annual budget of a governmental research agency?**

This varies considerably, depending

on such factors as the size of the city, the size of the organization determined upon, the scope of activity, the degree of citizen-interest and financial support, etc. Some of the agencies operating in the smaller cities with a minimum of personnel, have budgets that do not exceed ten or twelve thousand dollars, while in some of the larger cities the budgets range between forty and sixty thousand dollars per year.

**9. Do research agencies maintain staffs of experts?**

Some of the larger bureaus have permanent staffs of accountants, engineers, and other technical experts; but most of the recently organized bureaus operate with a competent director, of broad training and experience, and one or two assistants, and engage temporarily the experts and specialists needed for particular studies.

**10. How is it possible for a newly organized agency to secure a competent executive director and an experienced staff?**

The director of a new research agency should certainly be a man with some actual governmental research experience. If it is not possible to secure the services of a man who has been trained in one of the older and larger research agencies, an accountant, or consulting engineer with governmental experience may make a satisfactory director. Staff members are recruited from various sources, frequently from universities which offer special graduate work in public administration.

The Governmental Research Association is in a position to assist groups in establishing contact with qualified researchers and with universities and other organizations training men for this field.

**11. What subjects do research agencies study?**

In the quarter of a century during which governmental research has been a "going concern" almost every phase or function of our local units of govern-

ment has been investigated by one or another of the many research organizations. A partial list of subjects studied would include budgetary and accounting procedure; assessments; police, fire, health, and welfare administration; city charters; pension systems; markets; municipally-owned utilities; public debts; town and county governments; election systems; education; paving and street-cleaning methods; sewers and sewage disposal; refuse collection and disposal; civil service administration and salary standardization.

**12. Do public officials resent such research work by unofficial agencies?**

Not as a rule. In fact many of the older agencies are requested by the officials themselves to make studies and to recommend improved methods. As a general policy most governmental research agencies do not seek wide public recognition of their part in securing the installation of improved methods. Rather, they give credit to the public official who has been willing to use their services and adopt their recommendations. If public officials refuse to cooperate and refuse to give serious consideration to research findings and recommendations, general publicity may be necessary.

Public officials who are sincerely endeavoring to administer economically the city's business welcome support from fair-minded and unbiased citizen-agencies which do not represent special interest groups. With the help of such agencies they find it easier to resist demands for unnecessary expenditures. A former official of Detroit told an inquiring reporter from Kansas City: "I resented the governmental researchers until I saw them work. I say now that it would pay any city to have such an alert group if it didn't do anything but sit on the city hall steps."

**13. Do governmental research agencies actively engage in politics?**

Not in a partisan way, but both or all sides in local campaigns often use the agencies' findings of fact and ask for non-partisan advice. The governmental research agencies, as George B. Hopkins, a former trustee of the New York Bureau, has expressed it, "aim not to make over either the man in office or the men who vote; but to give men as they are better methods of working for the public as it is." The research agencies take no part, directly or indirectly, in political campaigns and do not support or oppose candidates for office. They give their thought and effort to the methods and procedures—as distinct from the personalities and politics—of public business.

**14. Do governmental research agencies attempt to educate the public?**

Nearly all of them do. Some of the agencies have regular weekly publications that are sent not alone to members or supporters but to other interested and influential individuals and organizations in the community. Newspapers almost invariably give the research agencies' findings and recommendations generous publicity. Wherever a research agency is active it has been observed that the newspapers and citizens generally take keener interest in their local government.

**15. Where was the first governmental research bureau organized?**

It was first discussed and plans were laid for its trial during 1905 and 1906 by a small group of New York citizens headed by R. Fulton Cutting, who was then president of the Citizens' Union. These men were convinced that successive reform waves had failed to accomplish sufficiently permanent results in the government of the City of New York, and that the governmental machinery itself had to be overhauled,



systematized, and brought abreast of the most approved practice. They believed that, under existing conditions of governmental organization and employment, such needed changes and improvements must be brought to the attention of public officials and aid must be given in their introduction by an impartial outside citizen-agency. Mr. Cutting and his colleagues were confident that the same scientific methods of research and analysis which were being used so successfully in commerce and industry would be equally successful when applied to government.

For a year this first "Bureau of Municipal Betterment" existed as a branch of the Citizens' Union, but the success of this first year's effort led Mr. Cutting to ask others to join him in financing the Bureau as an independent organization. The New York Bureau of Municipal Research was incorporated in 1907. Its supporters included, besides Mr. Cutting, John D. Rockefeller, E. H. Harri-  
man, Jacob H. Schiff, Frank A. Vanderlip, Andrew Carnegie, Charles A. Coffin, Otto H. Kahn, George B. Hopkins, George W. Wickersham, and Albert Shaw.

**16. Is there any national organization or association of governmental research agencies?**

Not of the agencies themselves, but there is "an organization of individuals professionally engaged in governmental research" known as the Governmental Research Association. The Association maintains a secretariat at Chicago and holds an annual meeting usually in conjunction with either the National Municipal League or the International City Managers' Association.

**17. Where can assistance in the organization of a research agency be secured?**

One of the purposes of the Governmental Research Association is to encourage, foster, and assist in the establishment of new research organizations. It is hoped that this Primer will serve to arouse interest in the program which experience proves embodies the most successful methods for dealing with the problems of economy and efficiency in municipal and state government. Further information, literature descriptive of governmental research achievements, lists of government research agencies, and other material useful to a group of citizens who desire to organize a research program may be secured from the office of the Association.

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Supplement to the  
**NATIONAL  
MUNICIPAL  
REVIEW**

DECEMBER -- 1933

**Suggested Procedure for Selecting  
a City Manager**

To aid city councils in the process of selecting a qualified  
manager

A report submitted by a committee of the National Municipal  
League composed of: Richard S. Childs, Chairman of the Council  
H. W. Dodds, President, Princeton University  
Thomas U. Reed, University of Michigan

Published by the

**NATIONAL MUNICIPAL LEAGUE**

309 EAST 34th STREET, NEW YORK, N. Y.

Volume XXII

No. 12





# Suggested Procedure for Selecting a City Manager

To aid city councils  
in the process of se-  
lecting a qualified  
manager

## INTRODUCTION

The selection of a city manager is the most important personnel problem of the council. The difficulties involved in the job of managing the varied activities of the city call for an unusually high type of executive and administrative ability. Councils cannot fulfill their responsibility by merely picking out of private life some person who is willing to take the job, even though he may have been successful in private affairs. A mediocre or an unqualified man will not only be expensive to the city in the long run, but is likely to bring the council into disfavor with the citizens. It is of utmost importance therefore that the council exercise extraordinary care in the selection of a properly qualified man—a trained man big enough for the job.

It is the purpose of this report to suggest a simple, careful, and effective appointment procedure based on the actual experience of city councils in the selection of managers. If the difficult task of selecting a properly qualified manager is faithfully carried out, an efficient and economical administration is practically assured; if this responsibility is indifferently met the wasteful errors which may ensue are chargeable directly to the council. A change in the position of city manager occasioned by lack of foresight or judgment on the part of the council carries with it an implication which every conscientious councilman desires to avoid. Where adequate

plans have not been made or where little effort has been put forward to canvass the field of potential candidates or where mere chance has been depended upon to produce capable applicants the results have been uniformly unsatisfactory to all concerned. It is hoped the suggestions that follow will assist councils in avoiding such disastrous results.

## DUTIES AND QUALIFICATIONS

Before considering the procedures involved in the selection process it will be well to set forth briefly the city manager's duties and the qualifications he should possess.

### DUTIES

As the chief executive and administrative officer the city manager is responsible to the council for the efficient administration of all municipal activities placed under his control. The manager's duties generally include the following:

- (1) To see that all laws and ordinances are enforced.
- (2) To exercise control over all departments and appoint, supervise, and remove department heads and subordinate employees of the city.
- (3) To make such recommendations to the council concerning the affairs of the city as may seem to him desirable.
- (4) To keep the council advised of the financial conditions and future needs of the city.

(5) To prepare and submit to the council the annual budget.

(6) To prepare and submit to the council such reports as may be required by that body.

(7) To keep the public informed, through reports to the council, regarding the operations of the city government.

#### QUALIFICATIONS

The experience of many city councils in the selection of a manager indicates the desirability of his having had, if possible, training in public administration and some experience in a public administrative position. Certainly he should have executive ability and know how to handle men; he should be fair and just; he should have the courage of his convictions; he should be a person of vision and initiative with a constructive conception of the destiny of the American city. In addition, he should have a pleasing personality and be able to deal with the public tactfully.<sup>1</sup>

#### THE COUNCIL SEEKS A MANAGER

As soon as it becomes known that a city manager is to be employed the council usually receives an avalanche of applications for the position, many of the applicants being attracted by the probable salary or by the hope that in the rush an appointment will be made without mature consideration of qualifications. It is advisable, therefore, that the council reach an early agreement as to the procedure and general policy to be followed in selecting a manager. More than likely a council consisting of seven or more members will appoint a committee, on which the minority is represented, to receive and consider applications and from time to time report their progress to the entire council. It

is customary for the council to include in the resolution appointing this committee, authority to pay the expenses of such candidates as the committee wishes to bring to the city for a personal interview.

The first task of the council committee will be to prepare certain information to which the candidate is entitled and also to determine what specific information the council wishes to obtain from the prospective candidate. It is suggested that the use of Forms I and II (See pages 635-637) or an adaptation of such forms, would tend to discourage undesirable applicants because such opportunists will immediately discern that the council does not intend to proceed in haste or to be stampeded into making an appointment without a thorough study of all comparable qualifications. These forms will also reveal to desirable candidates, who might not otherwise apply, that the qualifications of each applicant will be analyzed and judged on an equitable basis. Such a belief will instill confidence, promote frankness, and attract the highest caliber candidates.

#### WHAT THE CANDIDATE WANTS TO KNOW

The prospective candidate is entitled to certain information about the city, the city government, and the position. The more definite and complete information the council makes available, the more likelihood that a desirable candidate will be discovered. Much of the information of this nature (see Form I on page 635) can be filled in by the clerk but the council should determine what qualifications will be required in prospective candidates, prepare a statement as to their views with respect to the relationships between the council and manager,<sup>2</sup> reach a tentative agree-

<sup>1</sup>For a more detailed statement of essential qualifications, councils are urged to read *The Qualifications and Selection of a City Manager*, a committee report published by the International City Managers' Association, 850 East 58 Street, Chicago.

<sup>2</sup>On this question councilmen should read *The Best Practice under the City Manager Plan*, by Richard S. Childs, published in January, 1933, by the National Municipal League, 309 East 34 Street, New York City.



ment as to the probable range of the starting salary, and decide when the appointment will be made. In arriving at a decision on what qualifications should be required the council should consider the desirability of requiring training in public administration and/or successful experience in some public administrative position. Perhaps the most valuable experience is that of having served successfully as a manager in a city comparable in size or in a smaller city. A council will not be likely to obtain a capable and experienced manager if it is evident that the mayor and council intend to dictate in matters of administration, as distinguished from general policy thus reducing the manager to the status of office boy. If the council wishes to obtain a highly qualified manager it will let prospective candidates know that the council not only will allow but will require the manager to perform the duties and discharge the responsibilities of his office as set out in the charter, and will observe scrupulously the principles of council-manager government. A more definite agreement on these relationships can be reached at the time the manager is appointed.

Finally, it is essential that the council, appreciative of the tasks and responsibilities attached to the office of city manager, should be willing to pay an adequate salary to attract capable men. The problems that must be handled by the city manager are of greater diversity and magnitude than those that confront the executive of any private corporation in the city. Therefore, in arriving at the probable salary for the position of manager the council might investigate what salaries are being paid to the chief executives of local utility companies, officers of the leading banks, and managers of various other private corporations in the city.

#### WHAT THE COUNCIL WANTS TO KNOW

Having decided upon the qualifications for the position and other informa-

tion that will help prospective candidates, the council should advertise that qualified persons desiring to apply for the position may upon request obtain copies of the qualifications (Form I) and an application blank (Form II) from the city clerk's office. The chief value of Form II (see page 636-637) is that it brings into sharp focus the pertinent qualifications and experience of each candidate and makes possible a comparison of the records of the various applicants. It reduces all applications to the same bulk—an extremely valuable feature from the standpoint of the council since it saves much time. Certainly the council will want to know the extent and type of training the candidate has had, what positions, especially public administrative positions, he has held and, if he is or has been a city manager of another city, a brief record of his administration. Unless a uniform method of this kind is pursued, the council will receive great sheafs of meaningless statements, recommendations, and testimonials concerning some candidates and little information of a comparable nature from any applicant.

During a time of depression, the council will probably receive a great many applications without widely advertising the fact that a city manager is being sought. Most councils, however, do not depend entirely upon voluntary applicants but conduct a wide search in other cities for a capable manager, because ordinarily they find a better city manager when they have sought a man than when they depend upon a man to seek the job. Some city managers who might otherwise be interested will not make application because of the apparent reflection on the cities they are then serving. There is available to city councils the *City Manager Yearbook* which gives a complete list of city managers and other information about the profession. In addition to this Yearbook, the International City Managers'

Association also publishes a bi-weekly *News Letter*, which lists without charge vacancies in the office of city manager in any city, together with qualifications and other data supplied by the council. This gives city managers and men desiring to enter the profession an opportunity to make application to the council if they so desire. The Association is interested only to the extent that a qualified person be appointed. It does not recommend or seek the appointment of any candidate. However, the executive director upon request from responsible members of a city government either will furnish brief statements concerning the qualifications of a specified candidate or will give any authorized representative of the city free access to the qualification and experience records of its entire membership. The Association upon request also supplies city councils with a list of city managers, average salaries by population groups, and other information about the profession.

The use of a uniform application blank by the council convinces the public that a sincere and unbiased effort is being made in their behalf to secure the best possible city manager, engenders among the applicants confidence in the fairness and justice of the proceedings, obtains comparable information on specific items from all applicants, and thus simplifies the task of selection for the council.

#### COUNCIL EXAMINES APPLICATIONS

When the council decides that a sufficient number of applications have been received, or the period for receiving applications should be closed, the task of examining the applications begins. The investigation by the council may be facilitated if the clerk of the council will tabulate on a comparative basis the more pertinent data about each candidate. These data, which may be obtained from the applications of the candidates

should be set down on a large columnar form with the names of the candidates in the first column and other column headings covering the information requested in the application form, such as: age, present position, city and state, number years public administrative experience, number of employees supervised in public position, amount of money expended in any one year for which directly responsible, and extent of education. Space might also be left for remarks by council and rating by council.

#### COUNCIL INVESTIGATES CANDIDATES

This tabulation may aid the council in eliminating a number of applicants who obviously do not have the qualifications previously decided upon by the council. The council should then read the applications of the more promising candidates, perhaps eliminate additional applicants and follow up others by correspondence, by letters to references, and, if possible at this stage in the procedure, by personal interview and interviews with former employers and associates. In obtaining the opinion of references given by the applicant the council should direct the clerk to address an inquiry to them even though it may appear that much of the information thus received may have to be discounted or ignored. The council will be especially alert for biased statements in which the merits of the candidate are obviously exaggerated and may safely reject all open testimonials of the "to-whom-it-may-concern" variety. The inquiry sent to references should be designed so as to obtain the opinion of all references on specific points. The letter might be worded as follows:

(Suggested Letter to be Sent By Council to References Given by Applicant)

Mr. ——— has made application for the position of city manager of this city. If he were selected as chief administra-

tor, he would have power to direct and supervise the work of — employees and control the expenditure of \$——. Will you please assist us in the important task of selecting a qualified man for this responsible municipal position by answering the questions below. Please refrain from expressing any personal interest in the candidate other than his fitness for the position. Your reply will be treated as confidential.

1. How long have you known the applicant?

2. Are you related to the applicant? If so, state the relationship.

3. To your knowledge, is the applicant in good physical condition?

4. To your knowledge, what has he done that shows his ability successfully to coöperate with subordinates in welding them into a loyal and effective working unit?

5. What is there about the candidate, if anything, that commands respect and confidence?

6. What has the candidate done, if anything, of which you would not approve? In other words, what are his weak points?

7. What has the candidate done to indicate he has initiative and is tactful?

8. Would you select this candidate as city manager of your own city or manager of a business which you owned?

(Signed) \_\_\_\_\_  
Mayor or Clerk

Such a letter as this should also be sent to other persons who may be expected to have opinions of value but who have not been included in the candidate's list of references.

While character and personality traits of a candidate may be judged in part by the written statements of those who know him, the council or council committee will obtain the most valuable evidence through direct contact with the applicant, if this is possible at this point in the procedure, and also through in-

terviews with references and other persons who know the candidate.

The council may need to fortify itself against pressure coming from a candidate's friends, or from fraternal, religious, or political groups that may interest themselves in his behalf. It is regarded as unethical for a candidate to bring pressure to bear on the council in behalf of his candidacy or to present his case to the individual council members one after the other unless this procedure has been definitely authorized by the council. Obviously, the candidate who tries to influence council members by persistent and personal solicitation is to be regarded with suspicion.

The first inclination of the council will be to select a local man and pressure is likely to be brought to bear on the council for such an appointment, but experience has shown that in most instances there are decided advantages in having the manager come from out of town. One of these advantages lies in the fact that a successful city manager having served well in other cities would bring to his new position the benefit of previous experience under council-manager government. A competent out-of-town executive can obtain in a relatively short time all the knowledge of the local situation that he needs and he will be able to start his administration without being suspected of having friends to reward or enemies to punish. It seems to be true that pressure is more likely to be brought to bear on the local appointee with reference to appointments and the letting of contracts. A local man is also more likely to be deficient in adaptability under changing conditions owing to lack of the broader viewpoint which an inter-city experience encourages. However, while theory and practice both strongly favor the non-resident, a city council should not refuse to consider a man having the requisite training and experience merely because of his local residence.



## PERSONAL INTERVIEWS AND APPOINTMENT

The council may hold one or more meetings to hear reports from the committee before the choice of a manager is narrowed down to a few candidates. Many councils think it undesirable to make known the names of applicants at this stage in the procedure for the reason that such publicity may harm the standing in his own city of a manager who has applied, especially if he is not subsequently appointed. Moreover, for the local press to make known the names of the four or five candidates to whom the council has narrowed its choice, would make it very difficult for the council to interview any of the candidates who live in other cities because it is not likely they would want to come for the interview unless they were certain of receiving the appointment. The council should explain the situation to the local newspapers and ask them to refrain from publishing the names of the men who come from out of town for interviews until the council is ready to make its announcement. If the first candidate invited for interview does not seem satisfactory or cannot be secured, the council should call for an interview with the next most promising candidate and so on down the list until a selection is made. When a candidate is called for interview it is advantageous both to the manager and council for him to meet all members of the council rather than only those who may comprise the special committee. Naturally any candidate who is invited by the council to come to the city for

an interview will expect the city to pay his expenses.

The interview with the candidate should be objective. While the manner in which he presents his case is an indication of his ability and worth it is suggested that the council follow a somewhat definite procedure or technique with a view of testing the candidate's ability, tact, and judgment. If the prospective candidate is serving as city manager in another city, the council committee may want to visit that city to ascertain his accomplishments and to sound out local opinion about the city manager; but such a visit is not an adequate substitute for the interview by the entire council.

The council should if possible be unanimous in its choice. If this is not the case the manager should be informed of the vote on his selection as some candidates would hesitate to become manager if, for example, the vote is merely five to four in his favor. It is advisable for the council to give the manager a vote of confidence by unanimous election if possible.

It is of great importance that the manager and council reach a definite understanding at the very outset on the provisions and interpretation of the charter, particularly those relating to the powers and duties of the manager, the relation of the manager to the council, and of the council to the manager. An experienced manager will probably request such a conference and understanding with the council before he accepts the position.



# INFORMATION ON THE POSITION OF CITY MANAGER

of .....

## I. THE CITY

Name of city ..... State ..... Population .....

Type: ..... Industrial ..... Commercial ..... Residential ..... Resort

Total assessed property valuation last year ..... \$

Total operating budget last year (less debt service) ..... \$

Total utilities operating budget last year (less debt service) ..... \$

Total bonded and floating debt, exclusive of utilities ..... \$

Total utilities bonds outstanding ..... \$

Total debt service charges last year, including utilities ..... \$

Utilities owned and operated: ..... Light and power ..... Water ..... Gas

.....Street railway

## II. THE COUNCIL

Council-manager plan adopted ..... 19....

.... By charter; ratified by ..... to ..... Popular vote ..... Ordinance

Number of councilmen: ..... Elected at large ..... Elected by wards

By means of: ..... Non-partisan ballot ..... Party ballot ..... P. R.

Council term: ..... years ..... Concurrent ..... Overlapping

Council's view of relations between council and manager

## III. QUALIFICATIONS COUNCIL REQUIRES OF CANDIDATES

Education

Training

Experience

## IV. ORGANIZATION

List of department heads, boards, commissions, and other officers:

- (1) Appointed and removed by council or mayor or both.
- (2) Elected by the people.
- (3) "Appointed and removed by the manager."

## V. WORKING CONDITIONS

Probable range of starting salary: \$. .... to \$. .... per annum

Maximum salary payable: \$. .... Bond required: \$. ....

Tenure of office: ..... Will and pleasure of council ..... Definite term (years)

Appointment probably will be made ..... 19....; manager's services probably will begin ..... 19....

## VI. APPLICATION PROCEDURE

Application for the position must be made on the regular form prepared by the city council and must be filed not later than ..... 19.... with .....

Date: .....

Signed .....  
Mayor or Clerk

Note: A copy of the city charter may be obtained on request.

APPLICATION FOR THE POSITION OF CITY MANAGER

of \_\_\_\_\_, \_\_\_\_\_  
To the City Council of \_\_\_\_\_ Date. \_\_\_\_\_

I. CANDIDATE

Name \_\_\_\_\_  
Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_  
Age \_\_\_\_\_ years Height \_\_\_\_\_ ft. \_\_\_\_\_ in. Weight \_\_\_\_\_ lbs.  
Nationality \_\_\_\_\_ Married or single \_\_\_\_\_ Number children \_\_\_\_\_  
Number days of working time lost through illness during the past five years \_\_\_\_\_  
If appointed, date applicant could assume duty \_\_\_\_\_

II. EDUCATION

Numbers of years attended high school \_\_\_\_\_ When graduated \_\_\_\_\_  
Name of college attended \_\_\_\_\_ Number of years \_\_\_\_\_  
Major course \_\_\_\_\_ Degree, and year graduated \_\_\_\_\_  
Post-graduate work \_\_\_\_\_  
(Major subjects, degrees, school, etc.)  
Correspondence or special courses \_\_\_\_\_

III. PUBLIC EXPERIENCE

List only public positions held, including part-time and unpaid positions

From	To	Title	Name of Governmental Jurisdiction	Annual Salary	Reason for Leaving
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Indicate the number of years you have exercised full administrative control over the following government activities either directly as a department head or as city manager.

... Finance	... Law	... Police	... Welfare
... Health	... Education and Libraries	... Fire	... Personnel
... Planning and Zoning	... Utilities	... Public Works	... Engineering
... Purchasing	... Assessing	... Parks and Recreation	

SCHEDULE A

(To be filled in only by those who have been or are now a city manager)

Name of city \_\_\_\_\_ State \_\_\_\_\_ Population \_\_\_\_\_  
At what salary did you start? \$ \_\_\_\_\_ Maximum since start? \$ \_\_\_\_\_  
How long have you been engaged in your present position? \_\_\_\_\_  
Why would you consider leaving? \_\_\_\_\_  
Type of city: ... Industrial ... Commercial ... Residential ... Resort  
Utilities owned and operated: ... Water ... Light and Power ... Gas ... Transportation  
Total budget last year: (including operation, utilities, and debt service) \$ \_\_\_\_\_  
Brief record of accomplishment: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



#### IV. OTHER THAN PUBLIC EXPERIENCE

[illegible]

For each of the above listed public and private positions of an executive nature state amount of money or budget for which you were responsible, and indicate number of departments or activities. Attach chart showing set-up of largest organization for which you have been responsible.

## V. EXPERIENCE IN DEALING WITH PUBLIC

Indicate briefly to what extent you have had experience in the work of civic organizations such as city clubs, civic associations, chambers of commerce, study groups, and other work which brought you in contact with the public.

## VI. AFFILIATIONS

List civic or professional organizations of which you are a member:

[illegible]

## VII. REFERENCES

List names of five persons who are thoroughly acquainted with your abilities:

[illegible]

**Publications:** Attach complete references to published material you have written, if any. If you have been or are now a city manager, attach a copy of your budget message and budget and other reports or regulations you issued.

**Transmitting Letter:** Write a letter of not over 300 words telling why you think you are capable of handling the city managership in .....

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309 EAST 34th STREET, NEW YORK, N. Y.

VOLUME XXII, NO. 12

TOTAL NUMBER 210



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